7TH FLOOR

JAMMU AND KASHMIR GOVERNMENT.

CUSTOMS TARIFF

(IMPORT & EXPORT)

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JAMMU AND KASHMIR GOVERNMENT.

I. SPECIAL SCHEDULE.

NOTE 1.—In the expression "*ad valorem*" used in this schedule the reference is to "real value" as defined in section 8 of the Customs Regulation unless an article has a tariff value assigned to it.

NOTE 2.—Tariff valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

Serial No.	Name of article.	Per.	Tariff valuation.	Rate of duty.
				Rs. a. p
	This schedule applies only to articles of Indian produce or manufacture.			
1	**Salt :**	Maund	—	1 0 0
2	**(a) Rice husked**	,,	—	0 4 0
	(b) Rice unhusked	,,	—	0 2 9
	(c) Other grains including broken grains and pulses*	Ad valorem		3-2-0 per cent. or six pies in the rupee.
3	**Flour all sorts (including Suji and Maida)**	,,	—	10 0 0 per cent.
4	**Sugar Country—**			
	Loaf sugar including Kuza	Maund	—	5 0 0
	Sweatmeats Indian	,,	—	5 0 0
	Indian Factory Sugar	,,	—	3 12 0
	Khandsari Sugar	,,	—	
	Raw Sugar, Gur and Molasses of sugar	,,	—	0 12 0
5	**Tobacco, Angrezi, Indian—**			
	Cigars and Cigarettes	Ad valorem	—	25 per cent.
	Tobacco, manufactured or unmanufactured	,,	—	50 per cent.
6	**Tobacco Country—**			
	Khamiras and tobacco used for eating	Maund	—	15 0 0
	Tobacco, other sorts, manufactured	Ad valorem	—	25 per cent.
	Tobacco, other sorts, unmanufactured :	lb.		
(i)	**If flue-cured and intended for—**			
	(a) manufacture into cigarettes containing—			
	(i) More than 60 per cent. weight of imported tobacco	—	—	7 8 0

*" Wheat imported by or on behalf of any person who is engaged in milling flour for export is exempt from payment of import duty, provided that such person before clearance of the wheat for milling has produced documentary evidence to the satisfaction of the Customs Inspector that he has entered into a contract to sell a quantity of wheat-flour representing 87 per cent. of the quantity of wheat imported in respect of which exemption is claimed and that the said wheat-flour is to be sent to a destination outside the State before the date specified in the contract. When however the entire quantity is not exported the rebate for lesser quantities should also be given according to the same ratio, namely 87 per cent. of flour per 100 maunds wheat."

Serial No.	Name of article.	Per.	Tariff valuation.	Rate of duty.
				Rs. a. p.
	(ii) More than 40 per cent. but not more than 60 per cent. weight of imported tobacco	—	..	5 0 0
	(iii) More than 20 per cent. but not more than 40 per cent. weight of imported tobacco	—	..	3 8 0
	(iv) 20 per cent. or less than 20 per cent. weight of imported tobacco	—	..	2 8 0
	(v) No imported tobacco .. —	—	..	1 0 0
	(b) Any purpose other than the manufacture of cigarettes or of the products enumerated in (3) (a) and (3) (b) ..	—	..	7 8 0
2	Other than flue-cured and intended for—			
	(a) Manufactured into cigarettes — —	—	—	0 9 0
	(b) any purpose other than manufacture of cigarettes or of the products enumerated in (3) (a) and (3) (b) —	—	—	0 12 0
3	Whether-flue-cured or not. if intended for—			
	(a) manufacture into—			
	(i) Biris	—	..	0 12 0
	(ii) Snuff	..	..	0 12 0
	(iii) Cigar and charoots	—	..	0 4 0
	(iv) Hooka tobacco	..	..	0 4 0
	(b) Sale as chewing tobacco whether manufactured or merely cured		..	0 4 0
	(c) Agricultural purposes		..	Nil.
(4)	Stalks, stems and other refuse of tobacco intended for use in the preparation of any form of manufactured tobacco	—	—	0 1 0
7	Snuff	Ad valorem ..	—	.. 25 per cent. or -/12/- per lb. whichever is higher.
8	(a) Cotton yarn single, double or treble ..	—	Ad valorem	— 7½ per cent.
	(b) Cotton sewing or darning thread ..	—	99	— 7½ per cent.
	(c) Cotton Piece-goods and the following articles of cotton manufacture :—			
	(1) Bed sheets, (2) Beds spreads, (3) Bolster cases, (4) Counterpanes, (5) Table cloths, (6) Tray cloths, (7) Bed covers, (8) Table covers, (9) Dusters (in rolls or pieces), (10) Glass cloths, (11) Handkerchiefs, (12) Napkins, (13) Pillow cases, (14) Pillow slips, (15) Scarves, (16) Shirts, (17) Shawls, (18) Socks, (19) Towels (in rolls or pieces), (20) Umbrella coverings, (21) Nawar, (22) Cotton tape, (23) Cotton Izarbands, i.e., Cotton Wast-strings, (24) Cotton lamp wicks, (25) Pyjamas and Trousers, (26) Padding cloth Indian —	—	Ad valorem	— 10 per cent.
9	Provender and fodder	—	—	Free.
10	(a) Oil-seeds (Til Sarsoon and Tildana etc.)	—	Ad valorem	— 2½ per cent.
	(b) Vegetable oils excluding Mohawa oil ..	.. .. —	99	— 10 per cent.

Serial No.	Name of article.	Per.	Tariff valuation.	Rate of duty.
				Rs. a. p.
	(c) Mahowa oil		..	.. 15 per cent.
10A	Cotton Durries		Ad valorem	.. 12½ per cent.
11	(a) Soap (laundry)		,,	.. 12½ per cent.
	(b) Soap (Toilet)		Ad valorem	.. 15 per cent.
12	(a) Fruits, fresh or dry excluding almonds, apricots and raw cashew nuts		,,	.. 10 per cent.
	(b) Vegetables, fresh or dried		,,	.. 10 per cent.
13	Leather unmanufactured		,,	.. 10 per cent.
14	Glassware and broken glass pieces		,,	.. 10 per cent.
15	Glass Bangles		,,	.. 10 per cent.
16	Tomb Stones not for sale (a)		..	.. Free.
17	Talabandi ropes, oars and rollocks not for trade purposes ..		..	.. Free.
18	Tea, when not imported in tins or packets	Maund	..	.. .. 15 0
19	Vegetable and flower seeds		..	.. Free.
20	Coir fibre, raw hemp, raw flax and raw jute		..	.. Free.
21	Fire-wood		..	.. Free.
22	Alkali, Indian (Sajjikhar)		..	.. Free.
23	Bleaching powder		..	.. Free.
24	Soda caustic, all sorts		Ad valorem	.. 5 per cent.
25	Drugs, all sorts		Ad valorem	.. 10 per cent.
26	Glass Beads and false pearls		,,	.. 20 per cent.
27	Woollen, twist and yarn and yarn for weaving including knitting wool		,,	.. 7½ per cent.
28	Toys, games and requisites for games and sports, including bird shot, excluding playing cards		,,	.. 15 per cent.
29	Cinema Film (other than those of educative nature) imported temporarily for use at the shows and re-exported within one month of their import		Annas 12 per reel of 1,000 feet of Cinema film.	
30	Boots, Shoes and Gurgabis		Ad valorem	.. 10 per cent.
31	(a) Silver thread and wire (including so called gold thread and wire mainly made of silver) and silver leaf, including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of like nature of whatever metal made		,,	.. 10 per cent.
	(b) Kinari, Gota and Kalun as also pattis, generally known as Benarsi pattis and Sari borders		,,	.. 10 per cent.
32	The following spices:— (1) Pepper (2) Ginger, (3) Chillies, (4) Cloves, (5) Mace, (6) Nutmags, (7) Aniseed, (8) Cardamon, (9) Cassia, (10) Cannmon (11) Spices other sorts, (12) Turmeric and (13) Methi		,,	.. 20 per cent.

(a) Moortees, idols and images imported for worship by Hindus are also exempt from payment of Customs import duty.

Serial No.	Name of article.	Per.	Tariff valuation	Rate of duty.
				Rs. a. p.
33	Rectified spirit and Tinctures containing spirits when imported for use in Hospitals	..	,,	.. 15 per cent.
34	Fresh fish	..	,,	.. 10 per cent.
35	Kahi (Spade)	..	..	.. Free.
36	Karas imported by Sikhs for personal use and not for sale ..	..	..	.. Free.
37	Cotton waste	..	ad valorem	.. 3 per cent.
38	Unmanufactured ivory	..	,,	.. 5 per cent.
39	Canes and Rattans	..	,,	.. 5 per cent.
40	*Spare parts of Machine	..	..	.. Free.
41	New Gunny bags, Hessian and jute cloth ropes, cords and twine of vegetable fibre other than cotton, tarred paper for packing and iron or steel hoops and strips ..	,,	ad valorem	.. 5 per cent.
42	Cement	Ton	..	.. 9 0 0
43	Paints, colours and painter's materials, all sorts not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934	..	,,	.. 12½ per cent.
44	Paints, colours and painter's materials, the following namely—	..	,,	.. 12½ per cent.
	(a) Red lead, genuine, dry genuine moist and reduced moist.			
	(b) White lead, genuine dry.			
	(c) Zinc white, genuine dry.			
	(d) Paints, other sorts, coloured, moist :—			
	(i) in packing of 1 lb. or over.			
	(ii) in packing of 1/2 lb. and over but less than 1 lb.			
	(iii) in packing of 1/4 lb. and over but less than 1/2 lb.			
	(iv) in packing of less than 1/4 lb.			
45	Paints, colours and painters' materials, the following namely—	..	Ad valorem	.. 12½ per cent.
	(a) Red lead, reduced dry.			
	(b) White lead, genuine moist, and reduced dry or moist.			
	(c) Zinc white, genuine moist.			
	(d) Zinc white, reduced dry or moist.			
46	The following paints, colours and painter's materials namely, barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934	..	..	.. 12½ per cent.
47	Brass copper and bronze scraps and old and broken utensils unfit for use as such	..	..	.. Free.
48	Cotton rags of used cloths but not bonafide, fents and remnants of piece-goods and other fabrics	..	..	.. Free.

*Provided the Director of Industries certifies in each case that the part to be imported is necessary to keep the machine going for the purpose for which it has been installed. This concession will not apply to accessories like shuttles or belting etc. but will be restricted only to integral parts of a machine.

Serial No.	Name of article.	Per.	Tariff valuation.	Rate of duty.
				Rs. a. p
49	The followihg chemicals :— (1) Acid Sulphuric, (2) Hydrochloric or Nuriatic Acid, (3) Natric Acid, (4) Acitic Acid, (5) Alum Lamp, (6) Aluminium Sulphate, (7) Soda Crystals, (8) Magnesium Chloride, (9) Magnesium Sulphate, (10) Sodium Sillicate, (11) Copper Sulphate (12) Brown sugar of lead, (13) Gums, (14) Resin, (15) Infusorial Earth, (16) Asbostos Powder, (17) Whiting, (18) Paraffin, (19) Glass Powder, (20) Dextrine yellow, (21) Leather Glue, (22) Venice Turpentine, (23) Glauber's Salt.		Ad valorem	— 5 per cent.
50	Cochineal			Free.
51	Match paper and paper used for printing newspapers and books		Ad valorem	5 per cent.
52	Suiting cloth which does not contain more than 15 per cent. silk or 30 per cent. artificial silk or 15 per cent. wool		,,	15 per cent.
53	Cotton pullovers and slipovers			25 per cent. or -/12/- per lb. whichever is higher.
54	Ginned Cotton	Maund		2 0 0
55	Unginned cotton	,,		0 12 0
56	The following raw-material necessary for the manufacture of bats under a certificate from the Director of Industries :— (1) Cane, (2) Rubber sheets, (3) Glue, (4) Twine, (5) Sand paper, (6) Spirit varnish, (7) Linseed oil, (8) Tissure and wrapping papers.			Free.
57	Pitch and Tar		Ad valorem	15 per cent.
58	Hume Pipes		,,	10 per cent.
59	Cotton Seed oil		Ad valorem	15 per cent.
60	Fabrics containing gold and silver thread		,,	12½ per cent.
60 (a)	Fabrics not otherwise specified containing more than 90 per cent. of Art silk of Indian manufacture		Ad valorem	15 per cent.
61	Rubber tyres and tubes for motor cars and motor lorries and cycles			7½ per cent.
62	Pashmina cloth and articles made thereof			Rs. 4 per lb. avoirdupois.
63 (a)	Ruffle cloth			Rs. 2 per lb. avoirdupois.
63	(b) Ruffle yarn			Re. 1 per lb. avoirdupois.
64	Wireless reception instruments and apparatus and componants parts thereof including all electric valves, amplifiars and loud-speakers which are not specifically designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed		Ad valorem	10 per cent.

This schedule applies to articles of foreign produce or manufacture imported from India.

1	Cinema films (other than those of educative nature) imported temporarily for use at the shows and re-exported within one month			Annas twelve per reel of 1,000 feet of Cinema film.

Serial No.	Name of article.	Per.	Tariff valuation.	Rate of duty.
2	*Spare parts of machine	—	—	.. Free.
3	The following chemicals :— (1) Glass powder, (2) Dextrine yellow and (3) Leather glue.	—	Ad valorem	.. 5 per cent.
4	Fresh fruits	..	,,	.. 10 per cent.
5	Almonds	..	,,	.. 20 per cent.

This schedule applies to articles imported from Central Asia.

1	Woollen yarn	..	,,	.. 7½ per cent.

*Provided the Director of Industries certifies in each case that the part to be imported is necessary to keep the machine going for the purpose for which it has been installed. This concession will not apply to accessories like shuttles or belting etc. but will be restricted only to integral parts of a machine.

CUSTOMS TARIFF.

NOTE 1.—In the expression "*ad valorem*" used in these Schedules the reference is to "real value" as defined in section 8 of the Customs Act unless an article has a tariff value assigned to it.

NOTE 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grade and mixtures unless they are separately provided for.

NOTE 3.—In this publication, the expression "standard rate of duty" means, in the case of articles liable to preferential rates of duty, the standard rate of duty as opposed to the preferential rate, and in the case of other articles, the ordinary rate of duty.

NOTE 4.—Tariff valuations herein given are exclusive of freight and conveyance charges upto the post of assessment. These will be added to the valuation at the time of assessment.

NOTE 5.—Articles of Indian produce or manufacture liable to duty "*ad valorem*" shall be appraised in accordance with the procedure enunciated in section 8 of the Jammu and Kashmir Customs Act.

NOTE 6.—All articles except those on the Special Schedule are liable to import duty at the same rates as are in force on them from time to time in India and those rates shall take effect from the date of Notification in the Jammu and Kashmir Government Gazette, except in the case of goods imported in bond for which see the second proviso under section 13 of the Jammu and Kashmir Customs Act.

NOTE 7.—The expression "*Far East*" covers China, including Hong Kong and Macao, Japan and the Japanese Empire, the Straits Settlements, Malaya, Thailand, French Indo-China, the Nethar Lands East Indies, Sarawak, British North Bornio, the Philiprines, Burma and Ceylon.

II.—GENERAL SCHEDULE—IMPORT TARIFF.

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION I.				
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM.				
1	**Animals, living, all sorts**	**Free**	..	..	—
2	**Bacon and Ham, not canned or bottled** ..	**25 per cent. ad valorem** ..	..	..	—
3	**Fish, not otherwise specified** — ..	**30 per cent. ad valorem** ..	..	..	—
3(1)	**Fish, salted, wet**	**Re. 0-9-4½ per md. of 82-2/7 lb. avoirdupois**	—	..	**For fresh fish see Special Schedule, item 34.**
	Traiff values— Rs. A. P. per Indian maund.				
	(i) Soormai .. 20 0 0				
	(ii) Bangdas .. 6 0 0				
	(iii) All other sorts .. 17 12 0				
3 (2)	**Fish, salted, dry**	**18 per cent. ad valorem** ..	..	..	—
3 (3)	**Fish, unsalted, dry**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
	Tariff value— Rs. A. P. per cwt.				
	Bomlas 30 0 0				
3 (4)	**Fishmaws, including singally and sozille and sharkfins.**	**30 per cent. ad valorem** ..	—	..	..
	Tariff value— Rs. A. P. per cwt.				
	Sharkfins from Arabian and Persian Gulf ports. 14 0 0				
4	**Ghee**	**30 per cent. ad valorem**	..	..	—
	Tariff value— Rs. A. P. per cwt.				
	Ghee 180 0 0				

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION I.—*contd.*				
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM—*contd.*				
4 (1)	**Milk, condensed or preserved, including milk cream, but excluding dried skim milk, that is to say, dried milk powder containing not more than 4 per cent. of fat and no added ingredients.**	**25 per cent. ad valorem** ..	..	..	..
(2)	**Dried skim milk, that is to say, dried milk powder containing not more than 4 per cent. of fat and no added ingredients.**	**Free** ..	..	..	..
4 (3)	**Sterilised cream**	**25 per cent. ad valorem** ..	..	..	..
4 (4)	**Butter**	**25 per cent. ad valorem** ..	..	..	..
	Tariff value— Rs. A. P. Per lb. Butter 2 2 0				
4 (5)	**Cheese**	**25 per cent. ad valorem** ..	..	..	..
5	**Coral, unprepared**	**30 per cent. ad valorem** ..	..	..	..
6 (1)	**Cowries and Shells**	**30 per cent. ad valorem** ..	..	..	..
	Tariff values— Rs. A. P. per thousand. Chanks— Sound live .. .. 90 0 0 Sound dead .. .. 60 0 0 Other sorts .. .. 15 0 0 per cwt. Cowries, bazar, common .. 14 0 0 Cowries, yellow, superior quality 15 0 0 Cowries, mottled, commnly known as Zillah, Tiger and similar other qualities. 14 0 0 Cowries, Maldives .. .. 22 0 0 Cowries, Sankhli .. .. 140 0 0 Mother-of-pearl, nacre .. 23 0 0 Nakhla .. .. 500 0 0 per lb. Tortoise-shell .. .. 11 0 0 Tortoise-shell, nakh 1 14 0					
5 (2)	**Ivory, unmanufactured**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**See Special Schedule item 38.**
	Tariff values— Rs. A. P. per cwt. Elephants' grinders .. .. 350 0 0 Elephants' tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points, each weighing 10 lbs. and over. 840 0 0				

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION I.—*concld.*				
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM—*concld.*				
5 (2)—*contd.*	**Ivory, unmanufactured**—*contd.*	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**See Special Schedule item 38.**
	Tariff values—contd. Rs. A. P. per cwt.				
	Elephants' tusks (other than hollows, centres, and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points each weighing less than 10 lbs. — 710 0 0				
	Elephants' tusks each less than 10 lbs. (other than hollows, centres, and points). — 260 0 0				
	Sea-cow or moye teeth, each not less than 4 lbs. — 300 0 0				
	Sea-cow or moye teeth, each not less than 3 lbs. and under 4 lbs. — 240 0 0				
	Sea-cow or moye teeth, each less than 3 lbs. — 140 0 0				
	SECTION II.				
	PRODUCTS OF THE VEGETABLE KINGDOM.				
6	**Plants, living, not otherwise specified**	**Free** ..	..	..	..
6 (1)	**Rubber stamps**	**Free** ..	..	..	..
7	**Vegetables, all sorts, fresh, dried, salted or preserved not otherwise specified.**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**See Special Schedule item 12 (a).**
7 (1)	**Dehydrated vegetables, all sorts, other than tomatoes, onions potatoes and cauliflowers.**	**30 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
8	**Fruits, all sorts, fresh, or preserved, not otherwise specified.** ‡	**36 per cent. ad valorem For fresh fruits see Special Schedule item 4 page 5**	..	**24 per cent. ad valorem. For fresh fruits see Special Schedule item 4 page 5.**	**24 per cent. ad valorem: also see Special Schedule item 12.**
	Tariff values— Rs. A. P. per cwt.				
	Almonds—				
	(i) Without shell .. — 130 0 0				
	(ii) In the shell—				
	(a) Iranian Kagazi .. 80 0 0				
	(b) Iranian other than Kagazi. 50 0 0				
	Cashew or cajoo kernels, not skinned. 30 0 0				
	per thousand.				
	Coconuts, Ceylon .. — 120 0 0				
	Coconuts, other except Maldives — 115 0 0				
	per cwt.				
	Dates, dry, excluding seedless—				
	Shekra or Shakeria, Sakina and Brami. 39 0 0				

‡ Raw cashewnuts are exempt from the payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION II.—*contd.*				
	PRODUCTS OF THE VEGETABLE KINGDOM—*contd.*				
8 *contd.*	**Fruits, all sorts, fresh, or preserved, not otherwise specified**—*contd.*		..	..	..
	Tariff values—contd.				
	Dates, dry, excluding seedless—*contd.*	Rs. A. P. per cwt.			
	Kapkapa, Chharra, Chupchap, Sarki, Sori, Omani and Bhatni.	30 0 0			
	All other qualities	15 0 0			
	Dates, wet, in bags, baskets and bundles.	15 0 0			
	Dates, wet, packed in other receptacles.	32 0 0			
	Pistachio nuts	130 0 0			
	Raisins, red, Persian Gulf ..	37 0 0			
8 (1)	**Currants**	**Re. 1 per cwt.** ..	..	..	See Special Schedule item 12.
8 (2)	**Fruits, dreid (Salted and all other kinds) not otherwise specified.**	**36 per cent. ad valorem** ..	..	24 per cent. ad valorem.	24 per cent. Ad valorem, See Special Schedule item 12.
	Tariff values—	Rs. A. P. per cwt.			
	Figs, dried, Iranian	15 0 0			
8 (3)	**Fruits, candied and crystallised**	**80 per cent. ad valorem** ..	..	—	..
8 (4)	**Apples and pears, fresh**	**30 per cent. ad valorem** ..	..	24 per cent. ad valorem.	See Special Schedule item 120 and item 4 on page 5.
8 (5)	**Prunes and grapes, fresh**	**30 per cent. ad valorem** ..	..	Do.	Do.
9	**Coffee not otherwise specified**	**25 per cent. ad valorem plus one anna per pound plus one-fifth of the total duty.**	..	30 per cent. ad valorem.	30 per cent. ad valorem.
9 (1)	**Coffee, canned or bottled**	**36 per cent. ad valorem** ..	..	24 per cent ad valorem.	24 per cent. ad valorem.
9 (2)	**Tea** .. — —	**Six annas per pound** ..	..	Three and three fifths annas per pound.	Three and 3/5 annas per lb also see Special Schedule item 18.
9 (3)	**The following Spices, whether ground or unground, namely :—**				
	Cardamoms, cinnamon, cloves, nutmegs and pepper.	**54 per cent. ad valorem** ..	..	45 per cent. ad valorem.	See Special Schedule item 32.
	Tariff values—	Rs. A. P. per cwt.			
	Spices, unground—				
	Cloves (other than exhausted) ..	64 0 0 per lb.			
	Nutmegs in the shell ..	1 12 0			
	Nutmegs without shell ..	2 12 0			

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION II.—*contd.*				
	PRODUCTS OF THE VEGETABLE KINGDOM—*contd.*				
9 (4)	**The following unground Species, namely :—**				
	Chillies, ginger and mace	**36 per cent. ad valorem** ..	..	**27 per cent. ad valorem.**	**See Special Schedule item 32.**
	Tariff value— Rs. A. P. per lb.				
	Mace, unground 5 0 0				
9 (5)	**Betelnuts**	**Seven annas and six pies per lb.**	..	**Seven annas per lb.**	**Seven annas per lb.**
9 (6)	**Vanilla beans**	**20 per cent. ad valorem** ..	..	..	**See Special Schedule item 12.**
9 (7)	**Cassia lignea, ground or unground**	**50 per cent. ad valorem** ..	..	**45 per cent. ad valorem.**	**See Special Schedule item 32.**
10	**Grain and Pulse, not otherwise specified, including broken grains and pulse, but excluding flour.**	**Free** ..	..	..	**See Special Schedule item 2.**
10 (1)	**Wheat**	**Free** ..	..	..	**Do.**
10 (2)	**Rice**	**Free** ..	..	..	**Do.**
11	**Flour not otherwise specified**	30 per cent. ad valorem ..	..	..	**See Special Schedule item 3.**
11 (1)	**Wheat flour**	**Free** ..	..	..	**Do.**
11 (2)	**Sago flour**	**20 per cent. ad valorem**	..	..	**Do.**
11 (3)	**Sago, Tpioca and Tapioca flour** ..	**36 per cent. ad valorem**	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
11 (4)	**Starch**	**20 per cent. ad valorem** ..	..	..	..
11 (5)	**Farina**	**20 per cent. ad valorem**	..	..	..
12	**Seeds, all sorts, not otherwise specified †** ..	**30 per cent. ad valorem** ..	..	..	..
12 (1)	**Oilseeds imported into India by sea from the territories of any Prince or Chief in India.**	**See Special Schedule item 10.**			

†Cocoa beans imported into India are exempt from payment of the customs duty leviable thereon.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION II—*contd.*				
	PRODUCTS OF THE VEGETABLE KINGDOM—*contd.*				
12 (2)	**Oilseeds, non-essential, all sorts not otherwise specified ,including copra or coconut kernel.**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem**	**Copra 24 per cent. ad valorem, for others see Special Schedule item 10.**
	Tariff value—				
		Rs. A. P. per cwt.			
	Poppy seeds	45 0 0			
12 (3)	**Rubber seeds**	**Free** ..	..	..	..
12 (4)	**Hops**	**Free** ..	..	..	..
12 (5)	**Fodder, bran and pollards**	**3 per cent. ad valorem** ..	..	..	**See Special Schedule item 9.**
12 (6)	**Grass and clover seeds**	**15 per cent. ad valorem** ..	..	..	..
13	**Dyeing and Tanning Substances, all sorts, not otherwise specified.***	**30 per cent. ad valorem** ..	..	..	..
	Tariff value—				
		Rs. A. P. per cwt.			
	Gallnuts	150 0 0			
13 (1)	**Barks for tanning †** .. — ..	**3-3/5 per cent. ad valorem**	..	..	..
13 (2)	**Cutch and gambier, all sorts**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
13 (3)	**Gums, Resins and Lac, all sorts not otherwise specified.**	**30 per cent. ad valorem** ..	..	..	**For Gums Resins see Special Schedule item 49.**
	Tariff values—				
		Rs. A. P. per cwt.			
	Gum olibanum or frankincense ..	30 0 0			
	Gum Iranian (false)	25 0 0			
	Myrrh, excluding cleaned and sifted Myrrh.	70 0 0			
13 (4)	**Gums, Arabic, Benjamin (ras and cowrie) and Dammer (including unrefined batu).**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
	Tariff value—				
		Rs. A. P. per cwt.			
	Acacian gums, other than ground, including gum Arabic, gum Senegal and gum African but excluding gums cleaned and sifted.	41 0 0			
13 (5)	**Stick or Seed Lac**	**Free** ..	..	..	..

*Tanning extracts required for the Tanning Industry are exempt from payment of customs duty leviable thereon.
†Barks far tanning are exempt from payment of customs duty leviable thereon.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION II.—*concld.*				
	PRODUCTS OF THE VEGETABLE KINGDOM—*concld.*				
13 (6)	**Opium** ‡	Rs. 30 per seer of 80 tolas or 18 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..
13 (7)	**Cinchona bark**	Free ..	..	..	..
13 (8)	**Cochineal**	20 per cent. ad valorem ..	..	..	For Cochineal See Special Schedule item 50.
	Tariff value— Rs. A. P. per lb.				
	Cochineal 5 0 0				
13 (9)	**Rosin**	24 per cent. ad valorem ..	..	24 per cent. ad valorem.	24 per cent. ad valorem.
14	**Canes and Rattans**	30 per cent. ad valorem ..	..	..	(1) See Special Schedule item 39. (2) For cane required for cricket bat Industry see Special Schedule item 56.
	SECTION III.				
	FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION, PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN.				
15	**All sorts of wax, grease and animal fat not otherwise specified.**	30 per cent. ad valorem ..	..	..	..
15 (1)	**Lard, not canned or bottled**	30 per cent. ad valorem ..	..	..	..
15 (2)	**Bees wax**	30 per cent. ad valorem ..	..	..	..
15 (3)	**Tallow**	Free ..	..	..	..
15 (4)	**Fish oil including whale oil not otherwise specified.**	30 per cent. ad valorem	..	..	..
15 (5)	**Fish oil and whale oil, hardened or hydrogenated.**	Rs. 10 per cwt. ..	..	..	..
15 (6)	**Vegetable Non-essential oils not otherwise specified.**	40 per cent. ad valorem ..	..	30 per cent. ad valorem.	See Special Schedule item 10.

‡Import of opium except on Government account is prohibited.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION III.—*concld.*				
	FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION; PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN—*concld.*				
15 (7)	The following Vegetable Non-essential oils, namely, coconut, groundnut and linseed. †	42 per cent. ad valorem ..	..	30 per cent. ad valorem.	30 per cent. ad valorem excluding linseed for which see Special Schedule item 10. For linseed oil required for Cricket Bat Industry see Special Schedule item 56.
	Tariff value— Rs. A. P. per Imperial gallon. Linseed oil, raw or boiled .. 5 8 0 *N. B.*—The tariff value applies to articles packed in containers of not less than 14 lbs.				
15 (8)	All sorts of Animal oils not otherwise specified ..	30 per cent. ad valorem ..	..	..	..
15 (9)	Mineral grease, including petroleum jelly ..	27 per cent. ad valorem ..	..	..	..
	Tariff values— Rs. A. P. per lb. Lubricating grease .. .. 0 9 0 Petroleum jelly, white .. 0 7 6 Petroleum jelly, all other sorts .. 0 5 6 *N. B.*—The tariff values apply to articles packed in containers of not less than 14 lbs.				
15(10)	Stearine	25 per cent. ad valorem ..	..	..	..
15(11)	Tung oil	30 per cent. ad valorem ..	..	30 per cent. ad valorem.	30 per cent. ad valorem.
15 (12)	Neatsfoot oil	15 per cent. ad valorem...	..	..	..
	SECTION IV.				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES: BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO.				
16	Canned or bottled bacon, ham and lard ..	25 per cent. ad valorem ..	..	..	..
16 (1)	Fish canned, other than canned sardines and pilchards.	20 per cent. ad valorem ..	..	..	..
16 (2)	Isinglass, canned or bottled	30 per cent. ad valorem ..	..	..	..
16 (3)	Sardines and pilchards, canned	20 per cent. ad valorem ..	..	..	..

†The duty leviable on linseed oil at the standard rate is 30 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of.		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION IV.—*contd.*				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS TOBACCO—*contd.*				
17	Sugar Foreign excluding confectionery ..	The rate at which excise duty is for the time being leviable on Sugar, other than *khandsari* or palmyra Sugar, produced in India † plus Rs. 6-12 per cwt. plus one-fifth of the total duty.	..	..	..
17 (1)	Molasses (Foreign)	37½ per cent. ad valorem.	..	..	..
17 (2)	Confectionery	60 per cent. ad valorem ..	..	..	For sweatmeats Indian See Special Schedule item 4.
17 (3)	Sugar-candy	Rs. 12-9$\frac{3}{5}$ per cwt. ..	..	..	..
18	Cocoa and chocolate other than confectionery ..	30 per cent. ad valorem ..	..	..	..
19	Biscuits, cakes, and farinaceous and patent foods, canned or bottled.	30 per cent. ad valorem ..	..	..	..
20	Vegetable product, pickles, chutnies, sauces, katchups and condiments, canned or bottled.	30 per cent. ad valorem	..	..	..
	Tariff value— Rs. A. P. per lb. Vegetable product (excluding hardened coconut oil). 0 12 0				
20 (1)	Fruit Juices, Squashes, Cordials and Syrups not otherwise specified—				
	(a) manufactured in a British Colony or India and Indian States.	30 per cent. ad valorem ..	..	..	..
	(b) not manufactured in a British Colony or India and Indian States.	40 per cent. ad valorem ..	..	..	..
20 (2)	Vegetables, canned or bottled, the following namely; tomatoes, potatoes, onions and cauliflowers.	36 per cent. ad valorem ..	..	24 per cent. ad valorem.	24 per cent. ad valorem.
20 (3)	Fruits, canned or bottled not otherwise specified—				
	(a) manufactured in a British Colony or India and Indian States.	50 per cent ad valorem ..	..	..	..
	(b) not manufactured in a British Colony or India and Indian States.	60 per cent. ad valorem ..	..	..	..
20 (4)	Jams, Jellies and Marmalades, canned or bottled	80 per cent. ad valorem ..	..	..	..

†The rate of excise duty until further notice, on sugar, other than *khandsari* or palmyra sugar, produced in any factory in India and either issued out of or used within, such factory is Rs. 3-12-0 per cwt. The rate of excise duty on *khandsari* sugar produced in any factory in India and issued out of such factory is eight annas per cwt.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION IV.—*contd.*				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO—*contd.*				
20 (5)	**Juices either individually or in mixture, of the following fruits namely: Apricots, Berries, Grapes, Pineapple, Plums and Prunes—**				
	(a) manufactured in a British Colony or India and Indian States.	34 per cent. ad valorem.	..	..	..
	(b) not manufactured in a British Colony or India and Indian States.	Rate of duty as actually charged at the time for manufactures in a British Colony plus 6 per cent. ad valorem.	..	..	..
20 (6)	Asparagus, canned	24 per cent. ad valorem ..	..	24 per cent. ad valorem	24 per cent. ad valorem.
20 (7)	Vegetables, canned or bottled, all sorts, other than tomatoes, potatoes, onions and cauliflowers.	30 per cent. ad valorem ..	..	Do.	Do.
20 (8)	Canned fruits the following, namely: Apricots, Berries, Grapes, Plums and Prunes, and fruit slads composed not less than 80 per cent. in quantity and in value of the above named fruits.—				
	(a) manufactured in a British Colony or India and Indian States.	54 per cent. ad valorem	..	..	..
	(b) not manufactured in a British Colony or India and Indian States.	Rate of duty actually charged at the time for manufactures in a British Colony plus 6 per cent. ad valorem.	..	..	..
20 (9)	Pineapples, canned —				
	(a) manufactured in a British Colony or India and Indian States.	52 per cent ad valorem ..	..	..	.
	(b) not manufactured in a British Colony or India and Indian States.	Rate of duty actually charged at the time for manufactures in a British Colony plus 6 per cent. ad valorem.	..	..	.
21	Canned or bottled provisions, not otherwise specified.	30 per cent. ad valorem	..	..	.
21 (1)	**Provisions and Oilman's Stores and Groceries all sorts not otherwise specified.**	30 per cent. ad valorem.	..	..	..
	Tariff values— Rs. A. P. per cwt. Cocum .. .. 21 0 0 per lb. Vegetable product (excluding hardened coconut oil), not canned or bottled. 0 6 0				
21 (2)	**All sorts of food not otherwise specified**	30 per cent. ad valorem .	..	..	..
21 (3)	**Glucose other than glucose prepared for medicinal purposes.**	30 per cent. ad valorem	..	..	.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION IV—*contd.*				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS, TOBACCO—*contd.*				
21 (4)	Meat, canned	20 per cent. ad valorem ..	..	..	..
21 (5)	Rennet essence	20 per cent. ad valorem ..	..	..	..
21 (6)	Soups, canned or bottled	25 per cent. ad valorem ..	..	..	..
21 (7)	Blended flavouring concentrates for the preparation of non-alcoholic beverages.	30 per cent. ad valorem ..	..	..	..
21 (8)	Meat, frozen	20 per cent. ad valorem	..	..	..
21 (9)	Soups, all sorts, not otherwise specified ..	25 per cent. ad valorem ..	..	..	..
22	All sorts of drink not otherwise specified ..	30 per cent. at valorem ..	..	..	..
*22 (1)	.. .. —	..	..	..	..
22 (2)	Ale, beer, porter, cider and other fermented liquors—				
	(a) In barrels or other containers containing 27 oz. or more.	Re. 1-14-0 per Imperial gallon.	..	..	..
	(b) In bottles containing less than 27 oz. but not less than 20 oz.	5 annas per bottle.	..	..	..
	(c) In bottles containing less than 13½ oz. but not less than 10 oz.	2 annas and 6 pies per bottle.	..	..	..
	(d) In bottles containing less than 6½ oz. but not less than 5 oz.	1 anna and 3 pies per bottle.	..	..	..
	(e) In other containers †	Re. 2-8-0 per Imperial gallon.	..	..	..
22 (3)	Wines not containing more than 42 per cent. of proof spirit—				
	(a) Champagne and other sparkling wines ..	Rs. 16-8-0 per Imperial gallon.	..	..	..
	(b) Other sorts	Rs. 9-8-0 per Imperial gallon	..	..	..

*There is no entry bearing Item No. 22 (1).

†Ale and beer in containers other than bottles are exempt from so much of the duty as is in excess of the duty that would have been leviable if such containers were bottles.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION IV—*contd.*				
	PRODUCTS OF THE FOOD PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO—*contd.*				
22 (4)	**Spirits (other than denatured spirit)—**				
	(a) Brandy, gin, whisky and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent. of proof spirit.	Rs. 75 per Imperial gallon of the strength of London proof.	..	..	..
	(b) Liqueurs, cordials, mixtures and other preparations containing spirit not otherwise specified—				
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Rs. 100 per Imperial gallon.	..	..	..
	(ii) not so entered	Rs. 75 per Imperial gallon of the strength of London proof.			
	Provided that—				
	(a) the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were liable to a duty of 50 per cent. ad valorem ;				
	(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.				
22 (5)	Spirits—				
	(a) Bitters—				
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Rs. 73-2 per Imperial gallon.	..	Rs. 67-8 per Imperial gallon.	Rs. 67-8 per Imperial gallon.
	(ii) not so entered	Rs. 55-5 per Imperial gallon of the strength of London proof.	..	Rs. 50-10 per Imperial gallon of the strength of London proof.	Rs. 50-10 per Imperial gallon of the strength of London proof.
	(b) Drugs and medicines containing spirit*—				
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Rs. 48 per Imperial gallon.	Rs. 43-3⅓ per Imperial gallon.	Rs. 43-3⅓ per Imperial gallon.	Rs. 43-3⅓ per Imperial gallon.
	(ii) not so entered	Rs. 34-12-4/5 per Imperial gallon of the strength of London proof.	Rs. 31-3⅓ per Imperial gallon of the strength of London proof.	Rs. 31-3⅓ per Imperial gallon of the strength of London proof.	Rs. 31-3⅓ per Imperial gallon of the strength of London proof.

*If the duty is levied under proviso (a) to Item No. 22 (5), the alternative *ad valorem* rates should be 24 *per cent.* and 36 *per cent.* respectively.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION IV—*contd.*				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO—contd.				
22 (5)—*contd.*	**Spirits**—*contd.*				
	(c) Perfumed spirits	Rs. 60 per Imperial gallon or 25 per cent. ad valorem, whichever is higher plus one-fourth of the total duty.	..	..	..
	(d) Rum	Rs. 55-5-0 per Imperial gallon of the strength of London proof.	..	Rs. 50-10-0 per Imperial gallon of the strength of London proof.	Rs. 50-10-0 per Imperial gallon of the strength of London proof.
	Provided that—				
	(a) On any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 30 per cent. ad valorem, and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 45 per cent. ad valorem.				
	(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.				
22 (6)	Denatured spirit	11¼ per cent. ad valorem	..	..	..
22 (7)	Vinegar in casks	3 per cent. ad valorem ..	..	..	..
23	Oilcakes	30 per cent. ad valorem ..	..	..	See Special Schedule item No. 9.
24	Tobacco, manufactured, not otherwise specified ..	Rs. 16-4-0 per lb. ..	..	..	See Special Schedule items 5 and 6.
24 (1)	Cigars	37½ per cent. ad valorem plus Rs. 15-10-0 per lb.	..	..	See Special Schedule item 5.
24 (2)	Cigarettes	37½ per cent. ad valorem plus Rs. 33-1-0 per thousand, or Rs. 15-10-0 per lb. whichever is higher.	..	..	See Special Schedule item 5.
24 (3)	Tobacco, unmanufactured	Rate of duty not exceeding the Preferential rate which would have been applicable to the produce if it had been of British Colonial origin.	..	Rs. 9-6-0 per lb.	See Special Schedule item 5 and 6.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION V.				
	MINERAL PRODUCTS.				
25	China Clay	Free ..	..	..	..
25 (1)	Salt, excluding salt mentioned under item No. 25 (2).	Free	..	..	..
25 (2)	Salt Indian	See Special Schedule item 1.	..	..	..
25 (3)	The following building and engineering materials, namely, chalk, lime and clay.	30 per cent. ad valorem ..	..	..	..
25 (4)	Cement not otherwise specified ..	36 per cent. ad valorem ..	24 per cent. ad valorem.	..	See Special Schedule item 42.
25 (5)	Portland cement excluding white Portland cement	Rs. 16-8-0 per ton. ..	..	..	See Special Schedule item 42.
25 (6)	Stone prepared as for road metalling	Free ..	..	..	..
25 (7)	Marble and stone not otherwise specified* ..	30 per cent. ad valorem ..	..	..	..
26	Metallic ores, all sorts except ochres and other pigment ores.	Free ..	..	..	..
27	Coal, coke and patent fuel .. .	Twelve annas per ton	..	..	..
27 (1)	Asphalt	27 per cent. ad valorem	..	18 per cent. ad valorem.	18 per cent. ad valorem.
27 (2)	Pitch and Tar not otherwise specified	30 per cent. ad valorem	..	..	See Special Schedule item 57.
27 (3)	All sorts of mineral oils not otherwise specified † ..	27 per cent.. ad valorem ..	..	..	..
	Tariff values—	Rs. A. P. per Imperial gallon.			
	Mineral Colza olil	2 4 0			
	Transformer oil, including transil and switch oil, other than that assessed to duty under the proviso to Item No. 72 (3) of the Tariff.	3 2 0			
27 (4)	Kerosene ; ‡ also any mineral oil other than kerosene and motor oil spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Three annas per Imperial gallon.	..	..	..

*Sand stone is exempt from payment of import duty.

†Mineral oils for the manufacture of insecticides are exempt from payment of the customs duty leviable thereon.

‡The rate of excise duty until further notice, on all kerosene produced in a manufactory in India is the rate at which customs duty is for the time being leviable under the Customs Tariff, read with any other enactment for the time being in force.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard of rate duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION V.—*contd.*				
	MINERAL PRODUCTS—*contd.*				
27 (5)	Mineral Oil, not included in Item No. 27 (4) or item No. 27 (6) which is suitable for use as an illuminant in wick lamps.	Three annas per Imperial gallon.	..	..	..
27 (6)	Motor Spirit	Annas 15 per Imperial gallon.			
27 (7)	Mineral oil—				
	(a) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre ;	Rs. 18-12-0 per ton ..	..	..	..
	(b) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, is not suitable for use as an illuminant in wick lamps, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	15 per cent. ad valorem	..	..	..
	Tariff values— Rs. A. P. Per ton. Diesel oil, naked, in bulk .. 100 0 0 Furnace oil, naked, in bulk .. 80 0 0				
27 (8)	Lubricating oil, that is, oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of Fahrenheit's thermometer by Abel's close test.	Two annas and six pies per Imperial gallon.	..	..	..
27 (9)	Crude and refined coal tar and coal pitch ..	27 per cent. ad valorem ..	..	..	See Special Schedule item 57.
	Tariff value— Rs. A. P. per cwt. Coal pitch 8 8 0				
	SECTION VI.				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS ; COLOURS AND VARNISHES ; PERFUMERY ; SOAP ; CANDLES AND THE LIKE ; GLUES AND GELATINES ; EXPLOSIVES ; FERTILISERS.				
28	Chemicals, Drugs and Medicines, all sorts not otherwise, specified.*†‡ §‖ .. .	Rate of duty actually charged at the time for such products of the United Kingdom or British colonial origin	26 per cent. ad valorem.	26 per cent ad valorem	26 per cent. ad valorem excluding the Indian articles included in this

*Calcium acetate, radium salts and cryolite are exempt from payment of import duty.
†Ipecacuanha root, Ergot of Rye and Cascara Sagrada are exempt from payment of import duty.
‡Aluminium fluoride is exempt from payment of import duty.
§Mepacrine hydrochloride is exempt from payment of import duty.
‖"Paludrine" or its salt, "Paludrine" hydrochloride in the form of powder or tablets are exempt from the customs duty leviable thereon.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
23—*contd.*		plus 10 per cent. ad valorem.			Head which pay duty at lower rates for which see Special Schedule items 22 and 24 drugs Indian item 25 and item 49.
	Tariff values—				
		Rs. A. P. per cwt.			
	Alkali, Indian (sajji-khar) ..	14 0 0			
	Ammonium carbonate or bicarbonate.	40 0 0			
	Ammonium chloride—				
	Muriate of ammonia, crystalline, excluding rice grain crystals.	24 8 0			
	Salammoniac, sublimed ..	42 8 0			
	Other sorts, including compressed	45 0 0			
		per lb.			
	Carbonic acid gas including compressed or liquefied gas.	0 8 0			
	Chlorine	0 8 0			
		per cwt.			
	Copper sulphate	40 0 0			
	Soda, caustic, flake, petal or powder	33 0 0			
	Soda, caustic, solid	30 0 0			
	Sodium hydrosulphite	85 0 0			
	Sodium sulphide	30 0 0			
	N. B.—The tariff values apply to articles paked in containers of not less than 14 lbs.				
28 (1)	**Bleaching paste and bleaching powder** ..	Free ..	..	..	For bleaching powder see Special Schedule item 23.
28 (2)	**Copperas, green (ferrous sulphate)**	3 per cent. ad valorem ..	..	..	..
28 (3)	**Sulphur**	Free ..	..	..	..
28 (4)	**Soda ash, including calcined natural soda and manufactured sesqui-carbonates.**	30 per cent. ad valorem ..	..	18 per cent. ad valorem.	18 per cent ad valorem.
	Tariff value—				
		Rs. A. P. per cwt.			
	Soda ash in bags including calcined natural soda and manufactured sesqui-carbonates.	12 0 0			
	N. B.—The tariff value applies to articles packed in containers of not less than 14 lbs.				

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
28 (5)	Heavy Chemicals, the following namely :—				
	Magnesium chloride	Twelve annas per cwt. or 25 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	See Special Schedule item 49.
28 (6)	The following Chemicals, namely :—				
	(a) Alum (ammonia alum, potash alum and soda alum).	25 per cent. ad valorem or Re. 1-6-0 per cwt. whichever is higher plus one-fifth of the total duty.	..	..	(a) For alum Lump see Special Schedule item 49.
	(b) Magnesium sulphate or hydrated magnesium sulphate.	25 per cent. ad valorem or Re. 1-4-0 per cwt. whichever is higher plus one-fifth of the total duty.	..	..	(b) See Special Schedule item 49.
28(7)	The following Chemicals, namely, cadmium sulphide, cobalt oxide, liquid gold for glass making selenium, and uranium oxide.	30 per cent. ad valorem ..	..	..	..
28 (8)	The following Chemicals, Drugs and Medicines, namely, carbolic, citric, hydrochloric, nitric, oxalic, sulphuric, tartartic and acids not otherwise specified, anhydrous ammonia, naphthalene, potassium chlorote, potassium cyanide and potassium compounds, not otherwise specified, bicarbonate of soda, sodium cyanide, sodium slicate, arsenic, calcium carbide, glycerine, lead, magnessium and zinc compounds not otherwise specified, aloes, asafœtida, cocaine, sarsaparilla and storax.	30 per cent. ad valorem ..	..	..	For sodium cilicate brown sugar of lead see Special Schedule item 49.
	Tariff values—				
	Ammonia gas, anhydrous, including compressed or liquefied gas. — Rs. A. P. per lb. 1 4 0				
	Sodium bicarbonate .. .. per cwt. 15 0 0				
	Asafoetida, coarse (hingra) .. 110 0 0				
	N. B.—The tariff values apply to articles packed in containers of not less than 14 lbs.				
28 (9)	Saccharine (except in tablets) and such other substances as may, by notification in the Government Gazette, declare to be of a like nature or use to saccharine.	Rs. 7-8-0 per lb. ..	..	..	..
28 (10)	Saccharine tablets	18¾ per cent. ad valorem or Rs. 6-4 per pound of saccharine contents, whichever is higher plus one-fifth of the total duty.	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	HEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
28 (11)	Alkaloids of Opium and their derivatives* ..	Rs. 30 per seer of 80 tolas or 18 per cent. ad valorem , whichever is higher plus one-fifth of the total duty.	..	..	..
28 (12)	Alkaloids extracted from Cinchona Bark including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from Cinchona Bark.	Free ..	..	..	..
28 (13)	Anti-plague Serum	Free ..	..	..	..
28 (14)	Toilet Requisites not otherwise specified ..	37½ per cent. ad valorem	..	..	..
28 (15)	Calcium Chloride—				
	(a) of British or Indian manufacture ..	Rs. 3-4-0 per cwt. ..	..	..	..
	(b) not of British or Indian manufacture ..	Rs. 4--14-0 per cwt. ..	..	..	..
	Provided that calcium chloride manufactured in a British Colony shall be deemed to be of British manufacture.				
28 (16)	Phosphoric Acid	Rs. 23 per cwt. ..	..	..	..
28 (17)	Potassium Bichromate, Sodium Bichromate and all Chrome compounds.	30 per cent. ad valorem ..	..	..	..
28 (18)	The following Sodium compounds, namely:—				
	(a) Sodium phosphates—				
	(i) of British or Indian manufacture ..	Rs. 7-6 0 per cwt. ..	..	..	..
	(ii) not of British or Indian manufacture ..	Rs. 11 per cwt. ..	..	..	..
	(b) Sodium Sulphite and sodium bisulphite † ..				
	(i) of British or Indian manufacture ..	Rs. 8 per cwt. ..	..	..	..
	(ii) not of British or Indian manufacture ..	Rs. 12 per cwt. ..	..	..	..

*Import of alkaloids and the derivatives except under a permit of the Inspector General Customs and Excise is prohibited.

†28 (18) (b) The rates of customs duty leviable on the articles specified below have been increased to the extent noted against each :—

Articles. 1	Increased Rates. 2
Sodium Sulphite:	
(i) of British or Indian manufacture	Rs. 23 per cwt.
(ii) not of British or Indian manufacture	Rs. 26 per cwt.
Sodium Bisulphite:	
(i) of British or Indian manufacture	Rs. 19 per cwt.
(ii) not of British or Indian manufacture	Rs. 21-8-0 per cwt.
Sodium Thiosulphate:	
(i) of British or Indian manufacture	Rs. 13 per cwt.
(ii) not of British or Indian manufacture	Rs. 15-8-0 per cwt.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
28 (18) *contd.*	**The following Sodium compounds, namely:**—*contd.*				
	(c) Sodium thiosulphate †				
	(i) of British or Indian manufacture ..	**Rs. 5 per cwt.** ..	..	..	..
	(ii) not of British or Indian manufacture ..	**Rs. 7-8-0 per cwt.** ..	..	..	..
	Provided that the articles dutiable under this Item manufactured in a British Colony shall be deemed to be of British manufacture.				
28 (19)	**Potassium permanganate**	**30 per cent. ad valorem** ..	..	..	..
28 (20)	**Acid Oleic and Acid Stearic, or any product containing 60 per cent. or more of these free fatty acids.**	**30 per cent. ad valorem** ..	..	..	..
*28(21)	**Acetyl salicylic acid in tablets or in powder; atropine sulphate; Cresylic acid; Hyoscine hydrobromide; Phenobarbital; Vitamins A and E excluding fish-liver oils.**	**30 per cent. ad valorem** ..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
28 (22)	**Cod-liver oil packed in containers not exceeding 14 lbs. in capacity.**	**30 per cent. ad valorem** ..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**	**24 per cent. ad valorem**
28 (23)	**Iodine, in crude form**	**30 per cent. ad valorem** ..	..	..	..
28 (24)	**Lactose (sugar of milk)**	**30 per cent. ad valorem** ..	..	..	..
28 (25)	**Menthol**	**24 per cent. ad valorem**	..	..	..
28 (26)	**Penincillin and its products**	**30 per cent. ad valorem** ..	..	..	..

*See foot note to item 28 (13) (b) on previous page.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES: PERFUMERY; SOAP: CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
28 (27)	**Antiblotics such as streptomycin, gramicidin, tyrocidine and tyrothricin.**	**30 per cent. ad valorem**	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
28 (28)	**Sulpha drugs and vitamin preparations other than fish-liver oil.**	**30 per cent. ad valorem** ..	..	"	"
28 (29)	**Acetic acid, Boric acid, Borax and Phenol** ..	**25 per cent. ad valorem** ..	..	..	**For Acetic acid see Special Schedule item 49.**
	Tariff values—				
	Acetic acid .. .. Rs. A. P. per lb. 0 13 0				
	Borax, granular, powdered or crystalline. per cwt. 23 0 0				
	Boric Acid 40 0 0				
	N. B.—The Tariff values apply to articles packed in containers of not less than 14 lbs.				
28 (30)	**Tooth paste, Tooth powder, Talcum powder, Shaving soap and shaving cream.**	**30 per cent. ad valorem** ..	..	..	..
29	**Cinematograph Films, not exposed**	**Three pies per linear foot.**	..	..	..
29 (1)	**Cinematograph Films, exposed †**	**Four annas per linear foot.**			
30	**Paints, colours and painters' materials, all sorts not otherwise specified.**	36 per cent. ad valorem	.. 24 per cent. ad valorem.	..	(1) See special Schedule item 43. (2) For whiting see Special Schedule item 49. (3) For sand paper required for Cricket Bat Industry see Special Schedule item 56.
	Tariff value—				
	Cuttle fish bone — Rs. A. P. per cwt. .. 17 0 0				

† 29 (1). Sub-standard cinematograph films exposed of a size not exceeding 9.5 mm. are exempt from payment of so much of the customs duty leviable thereon as is in excess of one anna per linear foot.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.—*contd.*				
30 (1)	**Dyes derived from coal-tar, and coal-tar derivatives, used in any dyeing process, all sorts, other than Alizarine moist exceeding 20 per cent. Alizarine red Azo dyes, Sulphur black, Sulphur dyes of other colours, Ultarzols and vats, powder.** *Tariff values*— Rs. A. P. per cwt. Alizarine, moist— (a) not exceeding 16 per cent. .. 160 0 0 (b) over 16 per cent. not exceeding 20 per cent. 190 0 0 Alizarine, dry— per lb. (a) not exceeding 40 per cent. .. 5 0 0 (b) exceeding 40 per cent. .. 9 0 0 Congo red .. .. 5 0 0 Coupling dyes of the naphthol group— (a) Naphthols .. .. 12 0 0 (b) Rapid fast colours (rapid salts). 17 0 0 (c) Bases .. .. 10 0 0 (d) Other salts .. .. 5 0 0 Vats— (a) Indigo, *i.e.*, pure indigo in its various concentrations). 4 8 0 (b) Indigo solubilised including Indigosols O and Soledon LLS. 18 0 0 (c) Carbazole blue .. .. 12 0 0 (d) Solubilised and stable vat dyes, such as Indigosols, Soledons and similar products excluding those falling under group (o) above. 50 0 0 (e) Other sorts— (1) Paste .. .. 12 0 0 Metanil yellow .. .. 3 0 0 Aniline oil .. .. 1 4 0 Aniline salts .. .. 1 4 0 All others 5 8 0	**12 per cent. ad valorem** ..	..	..	..
30 (2)	**Paints, colours and painters' materials, the following, namely :—**				
	(a) **Red lead, genuine dry, genuine moist and reduced moist.**	**30 per cent. ad valorem or Rs. 4-12 per cwt. whichever is higher plus one-fifth of the total duty.**	**24 per cent. ad valorem.**	..	See Special Schedule item 44.
	(b) **White lead, genuine dry**	**30 per cent. ad valorem or Rs. 5-12 per cwt. whichever is higher plus one-fifth of the total duty.**	"	..	
	(c) **Zinc white, genuine dry**	**30 per cent. ad valorem or Rs. 6 per cwt. whichever is higher plus one-fifth of the total duty.**	"	..	

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of			
			The United Kingdom.	A British Colony.	India and Indian States.	
	SECTION VI—*contd.*					
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*					
30 (2) *contd.*	Paints, colours and painters' materials, the following, namely—*contd.*					
	(cc) Ultramarine blue—					
	(i) in packing of 1 lb. or over	30 per cent. ad valorem or Rs. 8-8 per cwt., whichever is higher.	24 per cent. ad valoram.	..		
	(ii) in packing of ½ lb. and over but less than 1 lb.	30 per cent. ad valorem or Rs. 11-4 per cwt., whichever is higher.	,,	..		
	(iii) in packing of ¼ lb. and over but less than ½ lb.	30 per cent. ad valorem or Rs. 17 per cwt., whichever is higher.	,,	..		
	(iv) in packing of less than ¼ lb.	30 per cent. ad valorem or Rs. 24 per cwt., whichever is higher.	,,	..		See Special Schedule item 44.
	(d) Paints, other sorts, coloured, moist—					
	(i) in packing of 1 lb. or over ..	30 per cent. ad valorem or Rs. 8-8 per cwt., whichever is higher plus one-fifth of the total duty.	,,	..		
	(ii) in packing of ½ lb. and over but less than 1 lb.	30 per cent. ad valorem or Rs. 11-4 per cwt., whichever is higher plus one-fifth of the total duty.	,,	..		
	(iii) in packing of ¼ lb. and over but less than ½ lb.	30 per cent. ad valorem or Rs. 17 per cwt., whichever is higher plus one-fifth of the total duty.	,,	..		
	(iv) in packing of less than ¼ lb. ..	30 per cent. ad valorem or Rs. 24 per cwt., whichever is higher plus one-fifth of the total duty.	,,	..		
30 (3)	Paints, colours and painters' materials, the following, namely—					
	(a) Red lead, reduced dry	25 per cent. ad valorem or Rs. 4-12 per cwt., whichever is higher plus one-fifth of the total duty.	..	..		
	(b) White lead, genuine moist, and reduced dry or moist.	25 per cent. ad valorem or Rs. 5-12 per cwt., whichever is higher plus one-fifth of the total duty.				See Special Schedule item 45.
	(c) Zinc, white, genuine moist ..	25 per cent. ad valorem or Rs. 6 per cwt., whichever is higher plus one-fifth of the total duty.	..	..		

GENERAL SCHEDULE—IMPORT TARIFF—*contd*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacure of.		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.—*contd.*				
30 (3)—*concld.*	**Paints, colours and painters' materials, the following, namely:—**				
	(d) Zinc, white, reduced dry or moist ..	25 per cent. ad valoram or Rs. 4-4 per cwt., whichever is higher plus one-fifth of the total duty.	..	..	See special Schedule item 45.
30 (4)	**The following Paints, colours and painters' materials, namely, barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.**	30 per cent. ad valorem ..	..	..	(1) See Specia Schedule item 46. (2) For varnish turpentine see Special Schedule item 49. (3) For Spirit varnish required for Cricket Bat industry see Special Schedule item 56.
30 (5)	**Plumbago and graphite**	36 per cent. ad valorem ..	..	24 per cent. ad valorem.	24 per cent. ad valorem.
30 (6)	**Painter's ink**	12 per cent. ad valorem	..	..	..
30 (7)	**Lead pencils**	25 per cent. ad valorem or one anna per dozen, whichever is higher plus one-fifth of the total duty.	..	..	..
30 (8)	**Slate pencils**	30 per cent. ad valorem ..	..	..	..
30 (9)	**Abrasive papers and rolls, coils, discs, belts, shapes and tapes, made of abrasive paper, when imported as stores apart from machinery**				
	(a) of British or Indian manufacture ..	24 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	36 per cent. ad valorem ..	..	..	..
30 (10)	**Emery cloth and abrasive rolls, coils, discs, belts, shapes and tapes, made of emery cloth or a combination of emery cloth and paper when imported as stores apart from machinery.**	35 per cent. ad valorem ..	..	..	..
30 (11)	**Paints, solutions and composition containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.**	24 per cent. ad valorem ..	24 per cent. ad valorem	..	See Specia Schedule item 43.
30 (12)	**Lithophone**	30 per cent. ad valorem ..	24 per cent. ad valorem.	..	24 per cent. ad valorem.
30 (13)	**Dyes, derived from coal-tar, the following namely:—**				
	Alizarine moist exceeding 20 per cent. ..	12 per cent. ad valorem ..	..	..	..
	Alizarine red	" "	..	..	..
	Azo dyes	" " ..	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.—*contd.*				
30 (13) *concld.*	**Dyes, derived from coal-tar, the following, namely**—*concld*).				
	Sulphur black	**12 per cent. ad valorem.**	..	..	..
	Sulphur dyes of other colours	" " ..	..	..	..
	Ultrazols	" " ..	..	..	..
	Vats, powder	" " ..	..	..	..
	Tariff value—				
		Rs. A. P. per cwt.			
	Alizarine moist exceeding 20 per cent.	375 0 0			
	Vats—	per lb.			
	Powder	38 0 0			
	Sulphur black	1 10 0			
31	**Natural Essential Oils, all sorts not otherwise specified.**	**30 per cent. ad valorem** ..	..	..	..
31 (1)	**The following Natural Essential Oil, namely, citronella, cinnamon, and cinnamon leaf.**	**36 per cent. ad valorem** ..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**	..
	Tariff value—	Rs. A. P. per lb.			
	Citronella oil, natural, from the Far East.	4 0 0			
	N. B.—The tariff value applies to articles packed in containers of not less than 14 lbs.				
31 (2)	**The following Natural Essential Oils, namely, almond, bergamot, galupatti, camphor, cloves, eucalyptus, lavender, lemon, ottorose and peppermint.**	**30 per cent. ad valorem** ..	..	..	..
31 (3)	**Essential Oils, synthetic**	**30 per cent. ad valorem** ..	..	..	..
31 (4)	**Camphor**	**50 per cent. ad valorem** ..	..	..	..
31 (5)	**Perfumery, not otherwise specified**	**30 per cent. ad valorem** ..	..	..	..
	Tariff value—	Rs. A. P. per cwt.			
	Rose-flowers, dried	40 0 0			
32	**Soap not otherwise specified**	**30 per cent. ad valorem** ..	..	..	..
32 (1)	Soap, toilet	**25 per cent. ad valorem or Rs. 20 per cwt., whichever is higher plus one-fifth of the total duty.**	..	..	**See Special Schedule item 11.**

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce por manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
32 (2)	**Soap, household and laundry—**				
	(a) in plain bars of not less than one pound in weight.	**Rs. 4-12 4/5 per cwt.** ..	..	..	**See Special Schedule item 11.**
	(b) other sorts	**Rs. 7-12 4/5 per cwt.** ..	..	..	..
32 (3)	**Polishes and compositions**	**30 per cent. ad valorem** ..	..	..	..
32 (4)	**Candles**	**30 per cent. ad valorem** ..	..	..	..
33	**Glue, not otherwise specified**	**30 per cent. ad valorem**	..	..	**For glue required for Cricket Bat Industry see Special Schedule item 58. Leather glue Indian see Special Scheduie item 49.**
33 (1)	**Glue, clarified, liquid**	**12 per cent. ad valorem** ..	..	..	..
34	**Gunpowder for cannons, rifles, guns, pistols and sporting purposes.**	**60 per cent. ad valorem** ..	..	..	..
34 (1)	**Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonic, and all other sorts, including detonafors and blasting fuze.** *	**30 per cent. ad valorem** ..	..	..	..
34 (2)	**Fireworks specially prepared as danger or distress lights or for the use of ships.**	**30 per cent. ad valorem** ..	..	..	..
34 (3)	**Fireworks, not otherwise specified†** ..	**75 per cent. ad valorem** ..	..	..	..

*Under Government of India, Finance Department (Central Revenues), Notification No. 33, dated the 22nd June, 1935, as amended subsequetnly, explosives specially adapted for use in coal mines and included in the list of "Permitted Explosives" issued by the Chief Inspector of Mines in India under the Indian Coal Mines Regulation, 1926, and in force for the time being are exempt from payment of import duty.

†Fireworks specially designed for the use of aircraft are liable to duty at 30 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
34 (4)	**Matches, undipped splints and veneers—**				
	(a) Matches—				
	(1) in boxes or booklets containing on an average not more than 40 matches.	The rate at which excise duty is for the time being leviable on such matches manufactured in India plus ten annas per gross of boxes or booklets plus one-fifth of the total duty.	..	..	..
	(2) In boxes or booklets containing on an average more than 40 but not more than 60 matches.	The rate at which excise duty is for the time being leviable on such matches manufactured in India plus fifteen annas per gross of boxes or booklets plus one-fifth of the total duty.	..	..	..
	(3) In boxes or booklets containing on an average more than 60 but not more than 80 matches.	The rate at which excise duty is for the time being leviable on such matches manufactured in India plus Rs. 1-4 per gross of boxes or booklets plus one-fifth of the total duty.	..	..	..
	(4) All other matches	The rate at which excise duty is for the time being leviable on such matches manufactured in India plus one pie for every 40 matches or fraction thereof plus one-fifth of the total duty.	..	..	..
	(b) Undipped splints such as are ordinarily used for match-making.	Six annas and nine pies per lb.	..	..	..
	(c) Veneers such are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	Nine annas per lb. ..	..	..	..

‡The rair of excise duty until further notice is as under.

I. Matches in boxes containing sixty on an average :—				
(i) If manufactured in a factory whose output exceeds five lacs gross of boxes per year.	Rs. 3 per gross of boxes.	..	..	..
(ii) If manufactured in a factory whose output does not exceed five lacs of boxes per year but exceeds one hundred gross boxes per day.	Rs 2-15-3 per gross of boxes.	..	..	..
(iii) If manufactured in a factory whose output does not exceed 100 gross boxes per day.	Rs. 2-14 per gross of boxes	..	..	..
II. Matches in boxes containing 40 matches on an average :—				
(i) If manufactured in a factory whose output exceeds five lacs gross of boxes per year.	Rs. 2 per gross of boxes.	..	..	..

Note. See remaining foot note on page No. 33

GENERAL SCHEDULE—IMPORT TARIFF—*con'd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*concld.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.—*concld.*				
35	**Manures, all sorts, including animal bones and the following chemical manures when imported in a form indicative of their use for manurial purposes :—Basic slag, nitrate of ammonia, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbolime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.**	**Free** ..	..	..	..
35 (1)	**Nitrate of soda, when imported in a form indicative of its use for manurial purposes.**	**Free** ..	..	..	..
	SECTION VII.				
	HIDES, SKINS, LEATHER, FUR SKINS, AND MANUFACTURES OF THESE MATERIALS.				
36	**Hides and skins not otherwise specified** ..	**30 per cent ad valorem** ..	..	..	..
36 (1)	**Hides and skins, raw or salted**	**Free** ..	..	..	..
36 (2)	**Skins (other than Fur Skins), tanned or dressed, and unwrought leather.**	**30 per cent. ad valorem** ..	..	..	**For leather manufactured in India See Special Schedule item 13.**
37	**The following leather manufactures, namely, saddlery, harness, trunks and bags.**	**30 per cent ad valorem** ..	..	..	..
37 (1)	**Leather cloth including artificial leather, and other manufactures of leather not otherwise specified.**	**30 per cent. ad valorem** ..	..	..	..
38	**Fur skins, dressed**	**30 per cent. ad valorem** ..	..	..	..
	(ii) If manufactured in a factory whose output does not exceed five lacs gross of boxes per year but exceeds 100 gross boxes per day.	**Rs. 1-15-6 per gross of boxes.**	..	..	..
	(iii) If manufactured in a factory whose output does not exceed one hundred gross boxes per day.	**Rs. 1-15 per gross of boxes** ..	..	..	
	III. (i) Matches in boxes containing on average not more than 12 matches of the type known as "Bengal Lights."	**Re. 0-10-0 per gross of boxes**	..	..	
	(ii) When manufactured in a factory whose daily output does not exceed 100 gross of boxes.	**Re. 0-9-2- per gross of boxes** ..	..	..	..
	IV. All other matches	**Annas 8 for every 1,440 matches or fraction thereof.** ..	..	..	..
	V. Matches in boxes or booklets containing on an average more than 40 but not more than 50 matches are liable to duty at the rate equivalent to the Excise duty leviable on such matches plus Re. 0-12-6 per gross of boxes or booklets exclusive of the additional duty of 1/5th of the total duty.	..	..	..	..
	VI. Excise duty shall not be recovered on such matches as have already paid it in India or Indian States as have joined the Pool	..	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the articles is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VIII.				
	RUBBER AND ARTICLES MADE OF RUBBER.				
39	**Rubber, raw**	**Free** ..	..	..	..
39 (1)	**Rubber tyres and tubes and other manufactures of rubber, not otherwise specified, excluding apparel and boots and shoes.***	**30 per cent. ad valorem** ..	..	..	(1) For rubber sheets required for Cricket Bat Industries see Special Schedule item 56. (2) See Special Schedule item 61.
	SECTION IX.				
	WOOD AND CORK AND WARES OF THESE MATERIALS; GOODS MADE OF PLAITING MATERIALS.				
40	**Wood and Timber, all sorts, not otherwise specified, including all sorts of ornamental wood.†**	**30 per cent. advalorem** ..	..	..	..
40 (1)	Firewood	**30 per cent. ad valorem** ..	..	..	See Special Schedule item 21.
40 (2)	**Furniture and cabinetware, not otherwise specified, excluding mouldings.**	**30 per cent. ad valorem** ..	..	..	..
40 (3)	**Tea chests and parts and fittings thereof** ..	**30 per cent. of ad valorem**	..	..	..
40 (4)	**Plywood including plywood panels for tea chests.**	**30 per cent. ad valorem.**	..	..	..
40 (5)	**Battens or tea Chests**	**30 per cent. ad valorem** ..	..	..	..
40 (6)	**Douglas Fir**	**20 per cent. ad valorem** ..	..	..	..
40 (7)	**Wall boards of wood fibre**	**25 per cent. ad valorem**	..	..	..
41	**Cork manufactures not otherwise specified** ..	**30 per cent. ad valorem**	..	..	..
42	**Furniture of wickerwork or bamboo**	**30 per cent. ad valorem** ..	..	..	..
	SECTION X.				
	PAPER AND ITS APPLICATIONS.				
43	**Wood pulp**	**18 per cent. ad valorem**	..	..	..
44	**Paper, all sorts, not otherwise specified‡** ..	**37½ per cent. ad valorem**	..	..	**For match paper and paper used for printing newspapers and books see Special Schedule item 51.**

*Rubber scrap including unserviceable rubber tyres is exempt from payment of import duty.

†Wood for the manufacture of shuttles and bobbins and wood for the manufacture of pencils are exempt from payment of the customs duty leviable thereon.

‡The following classes of printing paper containing mechanical wood pulp amounting to not less than 70 per cent. of the fibre content are exempt from payment of so much of the import duty as is in excess of the amount mentioned against each (i) newsprint in reels, unglazed—Rs. 1-12 4/5 per cwt. (ii) newsprint in reels, othersorts—Rs. 2-1 3/5 per cwt. and (iii) all sorts not in reels (excluding chrome, marble, flint poster stero and art paper) white or grey—Rs. 2-6 2/5 per cwt.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION X.—*concld.*				
	PAPER AND ITS APPLICATIONS—*concld.*				
44 (1)	Gigarette paper in rolls and bobbins	20 per cent. ad valorem ..	..	..	..
44 (2)*					
44 (3)*					
44 (4)	Pasteboard, millboards, cardboard and strawboard, all sorts.	30 per cent. ad valorem ..	..	..	..
44 (5)	Trade catalogues and advertising circulars imported by packed, book or parcel post.	Free ..	..	..	.
44 (6)	Paper money	Free ..	..	..	..
44 (7)	Newspapers, old, in bales and bags	30 per cent. ad valorem.	..	..	..
45	Articles made of Paper and Papier Mache ; Stationery not otherwise specified, including drawing and copy books, labels, advertising circulars, sheets or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms; including also waste paper.†	37½ per cent ad valorem	..	..	(1) For tarred paper for packing see Special Schedule item 41. (2) For tissue and wrapping paper required for Cricket Bat Industry see Special Schedule Item 56.
45 (1)	Books, printed, including covers for printed books, maps charts, and plans, proofs, music, manuscripts, and illustrations specially made for binding in books.	Free ..	..	..	..
45 (2)	Prints, Engravings and Pictures (including photographs and picture post cards) on paper or cardboard.‡	60 per cent. ad valorem.	..	..	..
45 (3)	Fountain pens, complete	30 per cent ad valorem.	..	..	..
	SECTION XI.				
	TEXTILE MATERIALS AND TEXTILE GOODS.				
46	Silk, raw (excluding silk waste and noils), and silk cocoons.	30 per cent. ad valorem plus Rs. 15-12-0 per lb.	..	..	..
46 (1)	Silk, waste and noils	30 per cent. ad valorem ..	..	..	.
46 (2)	Wool, raw and wooltops	Free ..	..	..	..
46 (3)	Cotton, raw	Two annas per lb.	..	..	.. For ginned and unginned cotton see Special Schedule item 54 and 55.

*There are no entries bearing item Nos. 44 (2) and 44 (3).

†Posters, pamphlets and other printed materials intended for tourist propaganda purposes, provided they are issued by or under the auspices of the Governments of the countries, being countries outside India within which travel is to best imulated and are not primarily intended to advertise the services of any private tourist agency, are exempt from the payment of import duty.

‡Wall pictures and diagrams such as are ordinarily used for instructional purposes are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
46 (4)	**Textile materials, the following :— Raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified—†**	**Raw hemp—22½ per cent. ad valorem: all others—30 per cent. ad valorem**	..	..	**For raw hemp raw flax and raw jute see Special Schedule item 29.**
46 (5)	**Sisal and Aloe fibre***	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
47	**Silk yarn including thrown silk warps and yarn spun from silk waste or noils but excluding sewing thread.‖****	**25 per cent. ad valorem plus 14 annas per lb. plus one-fifth of the total duty.**	..	..	..
47 (1)	**Silk sewing thread**	**30 per cent. ad valorem** ..	..	..	..
47 (2)	**Artificial silk yarn and thread**	**25 per cent. ad valorem or 5 annas per lb., whichever is higher plus two-fifth of the total duty.**	..	..	..
47 (3)	**Woollen yarn nor otherwise specified** ..	**30 per cent. ad valorem** ..	..	..	**See Special Schedule Item 27.**
47 (4)	**Woollen yarn or weaving and kniting wool §** ..	**30 per cent. ad valorem** ..	..	..	,,
47 (5)	**Cotton thread other than sewing or darning thread.**	**30 per cent. ad valorem**	..	..	..
47 (6)	**Cotton twist and yarn, and cotton sewing or darning thread‡—**	.. ..	..	..	**See Special Schedule item 8.**
	(a) of counts above 50's—				
	(i) of British manufacture ..	**6 per cent. ad valorem** ..	..	..	..
	(ii) not of British manufacture ..	**7½ per cent. ad valorem** ..	..	..	..

†Manila hemp, raw is exempt from payment of the customs duty leviable thereon.
*Sisal fibre when imported into any Province of India is exempt from the payment of customs duty leviable thereon.
**Noil yarn is exempt from so much of the duty as is in excess of 20 per cent. *ad valorem.*
§ Woollen yarn imported from Central Asia is assessable at the rate applicable to woollen yarn Indian.
‡Cotton sewing or darning thread wound on reels, balls, tubes, cards, bobbins, spools, cops, cheeses and cones is liable to duty at 6 per cent. *ad valorem* when the thread is of British manufactures and at 7½ per cent. *ad valorem* when it is of non-British manufacture.
‖ Customs duties leviable on the articles specified below are modified to the extent noted against each :—

Item No. of Tariff. 1	Name of article. 2	Modified duty. 3
47	Silk yarn including thrown silk warps and yarn spun from silk waste or noils but excluding sewing thread—	
	(a) Silk yarn including thrown silk warps but excluding sewing thread ..	30 per cent. *ad valorem* plus Rs. 15-12-0 per lb.
	(b) Yarn spun from silk waste excluding sewing thread	30 per cent. *ad valorem* plus Rs. 4-8-0 per lb.
	(c) Yarn spun from noils excluding sewing thread	30 per cent. *ad valorem.*

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILES GOODS—*contd.*				
47 (6) *concld.*	**Cotton twist and yarn, and cotton sewing or darning thread**—*contd.*				
	(b) of counts 50's and below—				
	(i) of British or Indian manufacture ..	5 per cent. ad valorem or 1¼ annas per lb., whichever is higher plus one-fifth of the total duty.	..	..	..
	(ii) not of British or Indian manufacture ..	6¼ per cent. ad valorem or 1⅜ annas per lb., whichever is higher plus one-fifth of the total duty.			
47 (7)	Twist and yarn of flax or jute .. .	30 per cent. ad valorem ..	..	..	..
47 (8)	Yarn (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	7½ per cent. ad valorem ..	..	..	..
48	Fabrics, not otherwise specified, containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk‖	....	..	..	..
	(a) Pongee	50 per cent. ad valorem plus Re. 1 per lb. plus one-half of the total duty.	..	..	..
	(b) Fuji, Boseki and corded (excluding white cord).	50 per cent. ad valorem plus Rs. 1-8 per lb. plus one-half of the total duty.	..	..	..
	(c) Other sorts*	50 per cent. ad valorem plus Rs. 2 per lb. plus one-half of the total duty.	..	..	..
48 (1)	Fabrics, not otherwise specified, containing more than 90 per cent. of artificial silk‖				
	(a) of British or Indian manufacture ..	30 per cent. ad valorem or 2¼ annas per square yard, whichever is higher plus one-half of the total duty.	..	..	..
	(b) not of British or Indian manufacture ..	50 per cent. ad valorem or 7 annas per square yard, whichever is higher plus one-half of the total duty.	..	..	..

*(1) Chinese silk piecegoods, the following namely, Ghat-Pote, plain and flower, and Gauze, plain and flower, are liable to duty at 50 per cent. *ad valorem* plus Re. 1 per lb. plus one-half of the total duty and (2) Paj all sorts, are exempt from so much of the duty as is in excess of 90 per cent. *ad valorem*.

‖In the case of goods comprised in items 48 to 48 (10) the rates of customs duty shall be those obtaining at present or as amended by Customs Notification No.4 of 1949 or the Central Excise duty for the time being leviable on like goods whichever of the total duty is higher.

‡Customs duties leviable on the articles specified below was raised to the extent noted against each :—

Item No. of Tariff. 1	Name of article. 2	Modified duty. 3
48	Fabrics, not otherwise specified, containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk—	
	(a) Pongee	75 per cent. *ad valorem* plus Rs. 5-8-0 per lb.
	(b) Fuji, Boseki, and corded (excluded white cord)	75 per cent. *ad valorem* plus Rs. 5-8-0 per lb.
	(c) Other sorts	75 per cent. *ad valorem* plus Rs. 4 per lb.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
43 (2)	**Woollen fabrics, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.***	**25 per cent. ad valorem or Rs. 1-2-0 per lb., whichever is higher plus one-half of the total duty.**	..	..	..
43 (3)	**Cotton fabrics not otherwise specified, containing more than 90 per cent. of cotton —**	..			**For cotton piece goods see Indian Special Schedule item 8.**
	(a) Grey piecegoods (excluding bordered grey chadars, dhuties, saris and scarves)*—				
	(i) of British or Indian manufacture† ..	**15 per cent. ad valorem or 2 annas per lb., whichever is higher plus one-fifth of the total duty.**	..	..	..
	(ii) not of British or Indian manufacture ..	**50 per cent. ad valorem or 5 annas per lb., whichever is higher plus one-fifth of the total duty.**	..	..	..
	(b) Printed piecegoods and printed fabrics —				
	(i) of British or Indian manufacture ‡ ..	**21 per cent. ad valorem** ..	..	..	..
	(ii) not of British or Indian manufacture ..	**60 per cent. ad valorem** ..	..	..	..
	(c) Cotton piecegoods and fabrics not otherwise specified —				
	(i) of British or Indian manufacture§ ..	**18 per cent. ad valorem** ..	..	..	..
	(ii) not of British or Indian manufacture ..	**60 per cent. ad valorem** ..	..	..	..
48 (4)	**Fabrics, not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk* —**				
	(a) containing more than 50 per cent. of silk or artificial silk or of both.	**50 per cent. ad valorem plus Rs. 2 per lb. plus one-half of the total duty.**	..	..	..
	(b) Containing not more than 50 per cent. of silk or artificial silk or of both —				
	(i) containing more than 10 per cent. artificial silk.	**50 per cent. ad valorem or Rs. 1-8 per lb., whichever is higher plus one-half of the total duty.**			
	(ii) containing no artificial silk or not more than 10 per cent. artificial silk.	**75 per cent. ad valorem**	..	—	..

*In the case of goods comprised in items 48 to 48 (10) the rates of customs duty shall be those obtaining at present or as amended by Customs Notification No. 4 of 1949 or the Central Excise duty for the time being leviable on like goods whichever of the total duty is higher.

†The articles assessable under this sub-item are liable to duty at 12½ per cent. *ad valorem* or 2-3/16 annas per lb. whichever is higher plus one-fifth of the total duty.

‡The articles assessable under this sub-item are liable to duty at 18 per cent. *ad valorem.*

§The articles assessable under this sub-item are liable to duty at 15 per cent. *ad valorem.*

*Woollen dur-overs embroidered with artificial silk are exempt from so much of the duty as is in excess of 25 per cent. *ad valorem* or Rs. 1-2 per lb., whichever is higher plus one half of the total duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the articie is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
43 (5)	**Fabrics, not otherwise specified, containing not more than 10 per cent. silk but more than 10 per cent. and not more than 90 per cent. artificial silk*—**				
	(a) containing 50 per cent. or more cotton—				
	(i) of British or Indian manufacture ..	**30 per cent. ad valorem or 2 annas per square yard, whichever is higher plus one-half of the total duty.**	..	..	..
	(ii) not of British or Indian manufacture ..	**50 per cent. ad valorem or 5½ annas per square yard, whichever is higher plus one-half of the total duty.**	..	..	..
	(b) containing no cotton or containing less than 50 per cent. cotton—				
	(i) of British or Indian manufacture ..	**30 per cent. ad valorem or 2½ annas per square yard, whichever is higher plus one-half of the total duty.**	..	..	..
	(ii) not of British or Indian manufacture ..	**50 per cent. ad valorem or 7 annas per square yard, whichever is higher plus one-half of the total duty.**	..	..	..
48 (6)	**Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool.***	**37½ per cent. ad valorem**	..	..	For Suiting cloth which does not contain more than 15 per cent. silk or 30 per cent. artificial silk or 15 per cent. wool see Special Schedule item 52.
48 (7)	**Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool, but containing more than 50 per cent. cotton and not more than 90 per cent. cotton*—**				
	(a) of British or Indian manufacture ..	**37½ per cent. ad valorem**	..	..	Do.
	(b) not of British or Indian manufacture ..	**75 per cent. ad valorem** ..	..	..	Do.

*In the case of goods comprised in items 48 to 48 (7) the rates of customs duty shall be those obtaining at present or as amended by Customs Notification No. 4 of 1949, or the Central Excise duty for the time being leviable on like goods whichever of the total duty is higher.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
48 (8)	Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool or 50 per cent. cotton.*	37½ per cent. ad valorem ..	..	..	For suiting cloth which does not contain more than 15 per cent. silk or 30 per cent. artificial silk or 15 per cent. wool see Special Schedule item 52.
48 (9)	The following Cotton fabrics, namely, Sateens including Italians of Sateen weave, velvets and velveteens and embroidered all-overs*—				
	(a) Printed fabrics—				
	(i) of British or Indian manufacture † ..	21 per cent. ad valorem ..	..	..	..
	(ii) not of British or Indian manufacture ..	42 per cent. ad valorem ..	..	..	..
	(b) Other fabrics—				
	(i) of British or Indian manufacture ‡ ..	18 per cent. ad valorem ..	..	..	..
	(ii) not of British or Indian manufacture ..	42 per cent. ad valorem ..	..	..	..
48 (10)	Fabrics containing gold or silver thread* ..	75 per cent. ad valorem ..	..	..	See Special Schedule item 60.
49	Textile manufactures, the following articles when made wholly or mainly any of the farbrics specified in—				
	(a) Item No. 48, 48 (1), 48 (4), 48 (5), or 48 (7)	The ad valorem rates of duty applicable to the fabrics of which the article is wholly or mainly made.	..	..	For articles of cotton manufacture see Special Schedule item 3 (b).
	(b) Item No. 48(3) if of British manufacture, or other than cross-stitched, drawn-thread, or otherwise, embroidered if not of British manufacture, 48 (9) or 48 (10), whether of British manufacture or otherwise.	The ad valorem rates of duty applicable to the fabric of which the article is wholly or mainly made.			

*In the case of goods comprised in items 48 to 48 (10) the rates of customs duty shall be those obtaining at present or as amended by Customs Notification No. 4 of 1949 or the Central Excise duty for the time being leviable on like goods whichever of the total duty is higher.

† The articles assessable under this sub-item are liable to duty at 18 per cent. *ad valorem*.

‡ Articles assessable under this sub-item are liable to duty at 15 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
49 *contd.*	**Textile manufactures, the following articles when made wholly of mainly or any of the fabrics specified in**—*contd.*				
	(c) **Item No. 48 (3) if not of British manufacture and if cross-stitched, drawn-thread or otherwise embroidered.**	**50 per cent. ad valorem** ..	..	..	..
	Bed sheets.				
	Bed spreads.				
	Bolster cases.				
	Counterpanes.				
	Cloths, table.				
	Cloths, tray.				
	Covers, bed.				
	Covers, table.				
	Dusters.				
	Glass-cloths.				
	Handkerchiefs				
	Napkins.				
	Pillow cases.				
	Pillow slips.				
	Scarves.				
	Shirts.				
	Shawls.				
	Sacks (cotton).				
	Towels.				
	Umbrella coverings.				
49 (1)	**Fents, being bona fide remnants of piecegoods or other fabrics—**				
	(a) **of materials liable to duty under item 48 (3), not exceeding 4 yards in length.**	**42 per cent. ad valorem.** ..	**30 per cent. ad valorem**	..	30 per cent. ad valorem excluding cotton fents and remnants of cotton piecegoods Indian for which see Special Schedule item 3 (b).
	(b) **of materials liable to duty under item 48, 48 (1) or 48(4) or 48 (5), not exceeding 2½ yards in length.**	**42 per cent. ad valorem** ..	**30 per cent. ad valorem.**	..	
	(c) **of other materials not exceeding 4 yards in length.**	**42 per cent ad valorem** ..	**30 per cent. ad valorem.**	..	
49 (2)	**Ribbons**	**50 per cent. ad valorem**	..	..	..
49 (3)	**Blankets and rugs (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk.**	**30 per cent. ad valorem** .	..	..	..
49 (4)	**Woollen carpets, floor rags, shawls, and other manufactures of wool, not otherwise specified, including felt.***	**42 per cent. ad valorem**	**30 per cent. ad valorem.**	..	30 per cent. ad valorem.
49 (5)	**Cotton braids or cords, the following, namely:—**	**7 4/5 annas per lb.** ..	..	..	..
	Ghoonsis and Muktakesis.				
50	**Jute manufactures not otherwise specified** ..	**30 per cent ad valorem** ..	..	..	See Special Schedule item 41.
50 (1)	**Second hand or used gunny bags or cloth made of Jute.**	**Free** ..	..	..	..
50 (2)	**Hemp manufactures**	**30 per cent. ad valorem** ..	..	..	See Special Schedule item 41.
50 (3)	**Cotton, hair and canvas ply belting for machinery**	**7½ per cent. ad valorem** ..	..	..	..

*Woollen waste and rugs are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
50 (4)	Ropes, cotton .. — ..	Free ..	—	..	..
50 (5)	Oil cloth and floor cloth — ..	30 per cent. ad valorem ..	..	..	..
50 (6)	Cordage, rope and twine of vegetable fibre other than jute and cotton, not otherwise specified.	30 per cent. ad valorem ..	..	..	(a) For twine required for Cricket Bat Industry see Special Schedule item 56. (b) For rope cords and twine of vegetable fibre other than cotton see Special Schedule item 41.
50 (7)	Mats and Mattings, not otherwise specified ..	30 per cent. ad valorem ..	—	—	—
50 (8)	Coir fibre, coir yarn and coir mats and matting ..	36 per cent. ad valorem ..	..	24 per cent. ad valorem.	24 per cent. ad valorem.
	Tariff value— Rs. A. P. per cwt. Coir fibre 23 0 0				
51	Socks and stockings made wholly or mainly from silk or artificial silk.	75 per cent. ad valorem ..	..	..	..
51 (1)	Woollen hosiery and woollen knitted apparel, that is to say, all hosiery and knitted apparel containing not less than 15 per cent. of wool by weight.	25 per cent. ad valorem or Re. 1-2 per lb., whichever is higher plus one-fifth of the total duty.	..	..	..
51 (2)	Cotton knitted apparel, including apparel made of cotton interlocking material, cotton undervests, knitted or woven, and cotton socks and stockings—				
	(a) of a weight not exceeding 4 lbs., per dozen	25 per cent. ad valorem or 12 annas per lb., whichever is higher plus one-half of the total duty.	..	..	For cotton pullovers and slipovers see special schedule item 53.
	(b) of a weight exceeding 4 lbs., per dozen ..	25 per cent. ad valorem or 10 annas per lb., whichever is higher plus one-half of the total duty.	..	..	..
51 (3)	Cotton knitted fabric —	50 per cent. ad valorem or 12 annas per lb., whichever is higher plus one-fifth of the total duty.	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF —*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	Indian and Indian States.
	SECTION XI—*concld.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*concld.*				
52	Apparel, hosiery, haberdashery, millinery and drapery, not otherwise specified.	30 per cent. ad valorem ..	..	..	For patties generally known as Banarsi pattis and Sari borders see Special Schedule item 31(b) also see item 8 (b) of Special Schedule.
52 (1)	Silk or artificial silk goods used or required for medical purposes, namely :—silk or artificial silk ligatures , elastic silk or artificial silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensory bandages, silk or artificial silk abdominal belts, silk or artificial silk web catheter, tubes, and oiled silk or artificial silk.	30 per cent. ad valorem ..	..	..	
52 (2)	Uniforms and Accountrements appertaining thereto, imported by a public servant for his personal use.	Free ..	..	..	..
52 (3)	Insignia and Badges of official British and Foreign Orders.	Free ..	..	..	..
52 (4)	Lace and trimmings, made of cotton or linen ..	25 per cent. ad valorem ..	..	..	..
53	Textile manufactures, not otherwise specified ..	30 per cent. ad valorem ..	..	..	For cotton waste see Special Schedule item 37.
53 (1)	Rags and other paper-making materials excluding wood pulp.	Free ..	..	..	..
53 (2)	Linen embroideries	25 per cent. ad valorem ..	..	..	..
	SECTION XII				
	FOOTWEAR, HATS, UMBRELLAS AND PARASOLS , ARTICLES OF FASHION.				
54	Boots and Shoes	25 per cent. ad valorem or six annas per pair, whichever is higher plus one-fifth of the total duty	..	..	See Special Schedule item 30.
*54(1)	....	....	..	..	..
54 (2)	Uppers for boots and shoes unless entirely made of leather.	25 per cent. ad valorem or three annas per pair, whichever is higher plus one-fifth of the total duty.	..	..	..
55	Pith hats and helmets and hatters' were, not otherwise specified.	30 per cent. ad valorem ..	..	..	..
55 (1)	Fezes	20 per cent. ad valorem ..	..	..	

*There are no entries bearing Item No. 54 (1).

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rete of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XII.—*concld.*				
	FOOTWEAR HATS, UMBRELLAS AND PARASOLS; ARTICLES OF FASHION—*concld.*				
55 (2)	Straw hats	20 per cent. ad valorem ..	..	..	..
55 (3)	Hats, caps and bonnets, all sorts, excluding Fezes, Pith hats and helmets and Straw hats.	20 per cent. ad valorem	..	..	..
56	Parasols and Sunshades and fittings for umbrellas, parasols and sunshades.†	30 per cent. ad valorem	..	..	..
56 (1)	Umbrellas	25 per cent. ad valorem or eight annas each, whichever is higher plus one-fifth of the total duty.	..	..	..
*57			..	..	..
	SECTION XIII.				
	WARES OF STONE AND OF OTHER MINERAL MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE				
58	Articles made of Stone or Marble	30 per cent. ad valorem ..	..	..	..
58 (1)	Asbestos manufactures, not otherwise specified	30 per cent. ad valorem ..	..	..	For Asbestos powder see Special Schedule item 49.
58 (2)	Packing—Engine and Boiler—all sorts not otherwise specified.	30 per cent. ad valorem ..	..	..	..
59	Building and Engineering materials, all sorts not of iron, steel or wood not otherwise specified, including tiles other than glass, earthenware or porcelain tiles, and fire bricks not being component parts of any articles included in item No. 72 or No. 74 (2).‡	30 per cent. ad valorem	..	..	..
59 (1)	Building and Engineering bricks	30 per cent. ad valorem	..	..	..
59 (2)	Earthenware, china and porcelain, all sorts not otherwise specified.	35 per cent. ad valorem ..	..	..	..
59 (3)	Earthenware pipes and sanitary ware	30 per cent. ad valorem ..	..	..	..
59 (4)	Tiles of earthenware and porcelain	25 per cent. ad valorem or two annas per square foot, whichever is higher plus two-fifth of the total duty.	..	..	..
59 (5)	Domestic Earthenware, china and porcelain, the following, namely :—				
	(a) Tea cups and coffee cups—				
	(i) having a capacity of more than 7½ ozs. ..	25 per cent. ad valorem or ten annas per dozen, whichever is higher plus two-fifths of the total duty.	..	..	..

*There are no entries bearing Item No. 57.

†Fittings for umbrellas, parasols and sunshades are exempt from payment of so much of the customs duty leviable thereon as is in excess of 15 per cent. *ad valorem*.

‡Sand is exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIII—*contd.*				
	WARES OF STONE AND OF OTHER MINERAL MATERIALS; CERAMIC PRODUCTS, GLASS AND GLASSWARE—*contd.*				
59 (5)	**Domestic Earthenware, china and porcelain, the following, namely**—*contd.*				
	(ii) having a capacity of not more than 7½ ozs.	25 per cent. ad valorem or four annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(b) Saucers—				
	(i) for use with teacups or coffee cups having a capacity of more than 7½ ozs.	25 per cent. ad valorem or five annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(ii) for use with tea cups or coffee cups having a capacity of not more than 7½ ozs.	25 per cent. ad valorem or two annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(c) Tea-pots—				
	(i) having a capacity of more than 20 ozs. ..	25 per cent. ad valorem or Rs. 3 per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(ii) having a capacity of more than 10 ozs. and not more than 20 ozs.	25 per cent. ad valorem or Rs. 1-8 per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(iii) having a capacity of not more than 10 ozs.	25 per cent. ad valorem or twelve annas per dozen, which is higher plus two-fifth of the total duty.	..	..	..
	(d) Sugar-bowls	25 per cent. ad valorem or Rs. 1-8 per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(e) Jugs having a capacity of over 10 ozs. ..	25 per cent. ad valorem or twelve annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(f) Plates over 5½ inches in diameter—				
	(i) over 8½ inches in diameter	25 per cent. ad valorem or Re. 1 per dozen, whichever is higher plus two-fifth of the total duty.			
	(ii) not over 8½ inches in diameter ..	25 per cent. ad valorem or ten annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIII —*concld.*				
	WARES OF STONES AND OF OTHER MINERAL MATERIALS, CERAMIC PRODUCTS, GLASS AND GLASSWARE—*concld.*				
59 (6)	Covered crucible for glass-making	30 per cent. ad valorem ..	..	..	..
60	Glass and Glassware not otherwise specified, and lacquered ware.	37½ per cent. ad valorem .	..	..	For glassware Indian see item 14 of Special Schedule.
60 (1)	Glass globes and chimneys for lamps and lanterns—				
	(a) Globes for hurricane lanterns	25 per cent. ad valorem or four annas and six pies per dozen whichever is higher plus one-fifth of the total duty.	..	..	For glassware Indian see item 14 of Special Schedule.
	(b) Other globes and chimneys having an external base diameter of over one inch.	25 per cent. ad valorem or three annas per dozen, whichever is higher plus one-fifth of the total duty.	..	..	Do.
60 (2)	Electric lighting bulbs, not otherwise specified ..	60 per cent. ad valorem .	..	..	..
60 (3)	Glass bangles	60 per cent. ad valorem ..	..	..	See Special Schedule item 15 and 26.
60 (4)	Glass beads and false pearls	50 per cent. ad valorem ..	..	..	Do.
60 (5)	Electric lighting bulbs for torches and automobiles	50 per cent. ad valorem ..	..	..	..
60 (6)	Sheet and plate glass	45 per cent. ad valorem ..	..	..	..
	SECTION XIV.				
	REAL PEARLS, PRECIOUS STONES, PRECIOUS METALS AND WARES OF THOSE MATERIALS, COIN (SPECIE).				
61	Precious Stones, unset and imported uncut, and Pearls, unset.	Free ..	..	..	..
61 (1)	Precious Stones, unset and imported cut* ..	30 per cent. ad valorem ..	..	..	..
61 (2)	Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling†.	4 annas per ounce. ..	..	..	..
61 (3)	Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	Rs. 12-8 per tola of 180 grains fine.	..	..	..
61 (4)	Silver plate and silver manufacture, all sorts not otherwise specified.	60 per cent. ad valorem ..	..	..	..

*Precious stones imported cut and unset are liable to duty at 6 per cent. *ad valorem*.

†The rate of excise duty until further notice, on all silver produced in silver works in India, is 3 annas and 7-1/5 pies per ounce Troy.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIV—*contd.*				
	REAL PEARLS, PRECIOUS STONES, PREVIOUS METALS AND WARES OF THOSE MATERIALS, COIN (SPECIE) —*contd.*				
61 (5)	Silver thread and wire (including so-called gold thread and wire mainly made of silver) and silver leaf including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of alike nature, of whatever metal made.	75 per cent. ad valorem ..	..	..	See Special Schedule item 31.
61 (6)	Gold plate, gold leaf and gold manufactures, all sorts not otherwise specified.	60 per cent. ad valorem ..	..	..	..
61 (7)	Gold or gold-plated pen nibs	60 per cent. ad valorem ..	..	..	..
61 (8)	Articles, other than cutlery and surgical instruments plated with gold or silver.	75 per cent. ad valorem ..	..	..	..
61 (9)	Cutlery plated with gold or silver	75 per cent. ad valorem ..	..	..	..
61 (10)	Jewellery and Jewels	60 per cent. ad valorem ..	..	..	..
61 (11)	Articles of imitation jewellery (including buttons and other fasteners) which consist of, or include, base metal plated with gold or silver or both and in which the proportion of gold or silver or both together to total metallic contents is less than 1.5 per cent.	30 per cent. ad valorem ..	..	..	..
62	Current coin of the Government of India ..	Free ..	..	..	..
62 (1)	Silver coin, not otherwiae specified	4 annas per ounce ..	..	..	..
62 (2)	Gold coin	Rs. 12-8 per tola of 180 grain fine. ..	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XV.				
	BASE METALS AND ARTICLES MADE THEREFROM.				
63	Iron or Steel, old	18¾ per cent. ad valorem ..	..	..	..
63 (1)	Iron alloys, viz., ferro-manganese, ferro-chrome, spiegeleisen and the like as commonly used for steel making.	18¾ per cent. ad valorem ..	..	..	..
63 (2)	Iron or steel angle, channel, tee, flat [other than alloy, tool or special steel specified in Item No 63 (30)], beam, zed, trough and pilling—				
	(a) not fabricated—				
	(i) of British or Indian manufacture—				
	not coated with other metals ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† or 10 per cent. ad valorem whichever is higher plus one-fifth of the total duty.	..	..	‡
	coated with other metals ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ; † or 10 per cent. ad valorem whichever is higher plus one-fifth of the total duty.	..	..	.. ‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ; † plus Rs. 43 per ton ; plus one-fifth of the total duty.	..	..	.. ‡
	(b) fabricated—				
	(i) of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ; † plus Rs. 40 per ton plus one-fifth of the total duty.	..	..	.. ‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ; † plus Rs. 40 per ton ;† plus one-fifth of the total duty.	..	..	.. ‡

†The rate of excise duty until further notice on all steel ingots produced in India is Rs. 4 per ton.

‡Rebate of Rs. 2-8 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63 (3)	**Iron or steel [other than alloy, tool or special steel specified in item No. 63 (30)] bar and rod—**				
	(i) of British or Indian manufacture ..	**1⅓ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 10 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	.. §
	(ii) not of British or Indian manufacture ..	**1⅓ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 39 per ton ; or 20 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..
63 (4)	**Iron, pig**	**18¾ per cent. ad valorem** ..	..	..	..
63 (5)	**Iron rice bowls**	**18¾ per cent. ad valorem** ..	..	..	..
63 (6)	**Cast iron pipes and tubes : also cost iron fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like—**		..	..	..
	(i) of British or Indian manufacture † ..	**12 per cent. ad valorem**	..	..	.. §
	(ii) not of British or Indian manufacture ..	**Rs. 69 per ton** ..	..	..	.. §
63 (7)	**Cast iron plates**	**18¾ per cent. ad valorem**	..	..	.. §
63 (8)	**Steel ingots**	**The excise duty leviable for the time being on steel ingots produced in India;* or 15 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	.. §
	Iron or steel blooms, billets and slabs, provided that no piece less than 1½ inches square or thick shall be included in this item ‡				
63 (9)	**Iron or steel structures, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of iron or steel bars, sections, plates or sheets, for the construction od buildings, bridges tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builder's hardware or any of the articles specified in Item Nos. 72, 72(3), 74(1), 75(3), 75(4) or 76 (1)—**		..	..	..
	(a) of British or Indian manufacture .	**1⅓ times the excise duty leviable for the time being on steel ingots produced in India ; * plus Rs. 40 per ton plus one-fifth of the total duty.**	..	..	.. §
	(b) not of British or Indian manufacture ..	**1⅓ times the excise duty leviable for the time being on steel ingots produced in India ; * plus Rs. 40 per ton plus one-fifth of the total duty.**	..	..	.. §

*The rate of excise duty until further notice on all steel ingots produced in India is Rs. 4 per ton.

† Cast iron fittings for cast iron pipes and tubes that is to say, bends, boots, elbows, tees, sockets plugs, valves, cocks and the like of British or Indian manufacture are exempt from so much of the duty as is in excess of Rs. 69 per ton.

‡ Iron or steel billets are exempt from payment of the alternative or *ad valorem* duty.

§ Rebate of Rs. 7-8 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE —IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produced or manufacture of.		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63 (10)	**Steel, tin plates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers—**				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 38 per ton plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 59 per ton plus one-fifth of the total duty.**	..	..	..‡
63 (11)	**Iron or Steel anchors and cables**	**18 per cent. ad valorem**	..	..	..
63 (12)	**A. Iron or Steel bolts and nuts, including hook-bolts and nuts for roofing but excluding fish bolts and nuts—**				
	(i) of British or Indian manufacture† ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;* or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;* plus Rs. 1-9-0 per cwt. plus one-fifth of the total duty.**	..	..	..‡
	B. Iron or Steel fish bolts and nuts—				
	(i) of British or Indian manufacture .	**1½ times the excise duty leviable for the time being on steel ingots produced in India* : or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ; * plus Rs. 4-5-0 per cwt. plus one-fifth of the total duty.**	..	..	..‡

*The rate of excise duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

†Iron or steel bolts and nuts of British or Indian manufacture, including hook-bolts and nuts for roofing but excluding fish bolts and nuts are exempt from so much of the duty as is in excess of Rs. 44-11½ per ton.

‡Rebate of Rs. 2-8-0 per ton will be granted on the import of all iron and steel manufactures which will be deducted the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63 (13)	Iron or Steel expanded metal	18¾ per cent. ad valorem	..	..	..‡
63 (14)	Iron or Steel hoops and strips not otherwise specified.	24 per cent. ad valorem	12 per cent. ad valorem.	..	See Special Schedule item 41.
63 (15)	Iron or Steel rivets—				
	(i) *of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ;† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 1-14-0 per cwt. plus one-fifth of the total duty.	..	..	..‡
63 (16)	Iron or Steel nails and washers, all sorts not otherwise specified.	18¾ per cent. ad valorem	..	..	..‡
63 (17)	Iron or Steel pipes and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets—				
	(i) of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 12 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 35 per ton plus one-fifth of the total duty.	..	..	..‡
63 (18)	Iron or Steel pipes and tubes ; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified.	18 per cent. ad valorem	..	..	..‡

*Iron or steel rivets of British or Indian manufacture are exempt from so much of the duty as is in excess of Rs. 52-3-4/5 per ton.

†The rate of excise duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

‡Rebate of Rs. 2-8 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(19)	**Iron or Steel plates excluding cast iron plates—**				
	(a) not fabricated—				
	(i) of British or Indian manufacture*—				
	not coated with other metals ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..§
	coated with other metals	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..§
	(ii) not of British or Indian manufacture ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 25 per ton plus one-fifth of the total duty.	..	..	..§
	(b) fabricated —				
	(i) of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 40 per ton plus one-fifth of the total duty.	..	..	..§
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India plus;† Rs. 40 per ton plus one-fifth of the total duty.	..	..	..§
63 (20)	**Iron or Steel sheets other than high silicon electrical steel sheets—**				
	(a) not fabricated—				
	(1) not galvanized—				
	(i) of British or Indian manufacture ‡ ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 11 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..§
	(ii) not of British or Indian manufacture ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 32 per ton plus one-fifth of the total duty.	..	..	..§

*Iron or steel plates of British or Indian manufacture, assessable under thus sub-item are exempt from so much of the duty as is in excess of Rs. 30-6-2/5 per ton.

†The rate of ...se duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

‡Iron or steel ...ets of British or Indian manufacture assessable under this sub-item are exempt from so much of the duty as is in excess of Rs. 44-12-4/5 per ton.

§Rebate of Rs. 2-8-0 per ton will be granted on the import of all iron and steel manufacture which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63 (20) *contd.*	**Iron or Steel sheets other than high silicon electrical steel sheets**—*contd.*				
	(a) not fabricated—*contd.*				
	(1) galvanized				
	(i) of British or Indian manufacture*	**1¼ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 10 per ton; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..¶
	(ii) not of British or Indian manufacture	**1¼ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 40 per ton plus one-fifth of the total duty.**	..	..	..¶
	(b) fabricated—				
	(1) not galvanized				
	(i) of British or Indian manufacture‡	**1¼ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 12 per ton; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..¶
	(ii) not of British or Indian manufacture	**1¼ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 35 per ton plus one-fifth of the total duty.**	..	..	..¶
	(2) galvanised				
	(i) of British or Indian manufacture§	**1¼ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 11 per ton; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..¶
	(ii) not of British or Indian manufacture	**1¼ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 44 per ton plus one-fifth of the total duty**	..	..	..¶

*Iron or steel sheets of British or Indian manufacture assessable under this sub-item are exempt from so much of the duty as is in excess of Rs. 54 6 2/5 per ton.

†The rate of excise duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

‡Iron or steel sheets of British or Indian manufacture assessable under this sub-item are exempt from so much of the duty as is in excess of Rs. 49 3 1/5 per ton.

§Iron or steel sheets of British or Indian manufacture assessable under this sub-item are exempt from so much of the duty as is in excess of Rs. 60 per ton.

¶ Rebate of Rs. 2-8-0 per ton will be granted on all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SECHEDULE—IMPORT TARIFF.—*contd.*

Item No	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XV—*contd.*				
	BASE METALS AND ATRICLES MADE THEREFROM—*contd.*				
63(21)	**Iron or steel Railway Track Material—**				
	A. Rails (including tramway rails the heads of which are not grooved)—				
	(a) 30 lbs. per yard and over, and fish-plates therefor—				
	(i) of British or Indian manufacture ..	**1½ times the execise duty leviable for the time being on steel ingots produced in India;† or 10 per cent. advalorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;† 20 per cent ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(b) under 30 lbs. per yard and fish-plates therefor—				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 10 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 39 per ton plus one fifth of the total duty.**	..	..	..‡
	B. Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts for tramway rails the heads of which are not grooved—				
	(a) for rails 30 lbs. per yard and over—				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India :† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or India manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;† or 20 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡

† The rate of excise duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

‡ Rebate of Rs. 2-8 per ton will be granted on the import of all iron and steel manufacture which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE —IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce of manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(21) *contd.*	**Iron or steel Railway Track Material**—*contd.*				
	B. Switches and crossings, etc.—*contd.*				
	(b) for rails under 30 lbs. per yard—				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots propuced in India;† plus Rs. 11 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..§
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India:† plus Rs. 43 per ton plus one-fifth of the total duty.**	..	..	..§
	C. Sleepers, and sleeper bars, other than cast iron—				
	(i) of British or Indian manufacture ‡ ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..§
	(ii) not of British or Indian manufacture ‡ ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† or 20 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..§
	D. Spikes (other than dog-spikes) and tie-bars—				
	(i) of British or Indian mabufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India:† plus Rs. 10 per ton ; or 10 per cent. ad valorem, whichever is higher plua one-fifth of the total duty.**	..	..	..§
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 33 per ton plus one-fifth of the total duty.**	..	..	..§

†The rate excise duty until further notice, on all steel ignots produced in India is Rs. 4 per ton.
‡Iron or steel sleeper bars, other than cast iron are exempt from payment of the alternative *ad valorem* duty.
§Rebate of Rs. 2-8 0 per ton will be granted on the import of all iron and steel manufactures which will be deduct the from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE —IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	Indian and Indian States.
	SECTION XV—*contd.*				
	RASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(21) *concld*	**Iron or Steel Railway Track Material**—*contd.*				
	E. Dog-spikes—				
	(i) of British or Indian manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in India† plus 7 annas per cwt. ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the totai duty.	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 2-15-0 per cwt. plus one-fifth of the total duty.	..	..	..‡
	F. Gibs, cotters, keys (including tapered key bars) distance pieces and other fastenings for use with iron or steel sleepers—				
	(i) of British or Indian manufaxture	1½ times the excise duty leviable for the time being on steel ingots produced in India† plus 7 annas per cwt.; or 10 per cent. ad valorem. whichever is higher plus one-fifth of the total duty.	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 2-15-0 per cwt. plus one-fifth of the total duty.	..	..	..‡
63(22)	Iron or Steel Railway Track materials not otherwise specified, including bearing plates, cast iron sleepers and lever boxes.	18¾ per cent ad valorem	..	..	..‡
63(23)	Iron or Steel Tramway Truck materials not otherwise specified, including rails fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	18¾ per cent. ad valorem	..	..	..‡
63(24)	Iron or Steel barbed or stranded wire and wire rope	24 per cent. ad valorem.	12 per cent ad valorem	..	12 per cent ad valorem.

†The rate of excise duty until further notice on all steel ingots produced in India is Rs. 4 per ton.

‡Rebate of Rs. 2-3-0 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produced or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.* BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(25)	**Iron or Steel wire, other than high carbon or spring steel wire, barbed or stranded wire, wire rope or wire netting; and iron or steel wire nails—**				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 25 per ton plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 60 per ton plus one-fifth of the total duty.**	..	..	..
63(26)	**Iron or Steel (other than bar or rod) specially designed for the reinforcement of concrete.**	**18¾ per cent. ad valorem**	..	..	..‡
63(27)	**Iron or Steel, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, take to pieces and shipped for re-assembly in India—**				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India or 10 per cent. † ; ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 27-8-0 per ton ; or 20 per cent ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.				
63(28)	**All sorts of Iron and Steel and manufactures thereof not otherwise specified.**	**30 per cent. ad valorem**	..	..	Free‡
	Tariff values				
	Iron and Steel cans or drums—				
	When imported containing kerosene and motor spirit, namely :—				
		Rs. a. p. per can.			
	Cans, tinned, of four gallons capacity.	1 2 0			
		per can or drum.			
	Cans or drums, not tinned, of two gallons capacity—	Rs. a. p.			
	(a) with faucet caps ..	2 0 0			
	(b) ordinary ..	0 12 0			
		per drum.			
	Drum of four gallons capacity.—	Rs. a. p.			
	(a) with faucet caps ..	2 12 0			
	(b) ordinary ..	1 8 0			

†The rate of excise duty until further notice, on all steel ingots produced in British India is Rs. 4 per ton.

‡Rebate of Rs. 2-8-0 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(29)	**Enamelled ironware, the following, namely :—**				
	(a) Sign-boards	**25 per cent. ad valorem or four and a half annas per square foot, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(b) Domestic hollow-ware, the following, namely, basins, bowls, dishes, plates and thalas, including rice-cups, rice-bowls and rice-plates—				
	(i) having no diameter exceeding 19 centimetres.	**25 per cent. ad valorem or per dozen four annas plus one anna for every two centimetres or part thereof by which any diameter exceeds 11 centimetres, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(ii) having any diameter exceeding 19 centimetres.	**25 per cent. ad valorem or per dozen eight annas plus two annas for every two centimetres or part thereof by which any diameter exceeds 19 centimetres, whichever is higher plus one-fifth of the total duty.**	..	..	..
63(30)	**Rods or bars of alloy, tool or special steel of the following categories, but excluding precision ground and polished bars, bright drawn bars, blue reeled bars and silver steel finish bars :**				
	(1) High speed steel containing more than 13 per cent. tungsten,—				
	(2) Stainless and heat resisting steel containing more than 11 per cent. chromium,				
	(3) Other alloy steels not included in category (i) or (ii) containing any of the following :—				
	(i) 0-40 per cent. or more of chromium or nickel ;				
	(ii) 0-10 per cent. or more of molybdenum, tungsten or vanadium ; or				
	(iii) 10-00 per cent. or more of manganese :—				
	(a) of British or Indian manufacture ..	**30 per cent. ad valorem**	..	..	
	(b) not of British or Indian manufacture ..	**42 per cent. ad valorem.**	..	..	

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(31)	**HIGH SILICON ELECTRICAL STEEL SHEETS—**				
	(a) of British or Indian manufacture† ..	1⅓ times the excise duty leviable for the time being on steel ingots produced in India,* plus Rs. 11 per ton, or 10 per cent. ad valorem, whichever is higher plus one-fifth of such higher amount.	..	..	..
	(b) not of British or Indian manufacture ..	1⅓ times the excixe duty leviable for the time being on steel ingots produced in India,* plus Rs. 32 per ton, plus one-fifth of the total of such amounts.	..	..	..
63(32)	**HIGH CARBON OR SPRING STEEL WIRE —**				
	(a) of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India,* plus Rs. 25 per ton, plus one-fifth of the total of such amounts.	..	..	..
	(b) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India,* plus Rs. 60 per ton, plus one-fifth of the total of such amounts.	..	..	..
63(33)	**IRON STEEL WOOD-SCREWS**	30 Per. cent ad valorem	..	..	..
63(34)‡	**Iron or steel hoops—**				
	(a) jute baling hoops—				
	(i) of British or Indian manufacture ..	30 per cent. ad valorem ..	..	..	..
	(ii) not of British or Indian manufacture ..	40 per cent. ad valorem ..	..	..	..
	(b) Cotton baling hoops—				
	(i) of British or Indian manufacture ..	30 per cent. ad valorem ..	..	..	..
	(ii) not of British or Indian manufacture ..	40 per cent. ad valorem ..	..	..	..
63(35)	**Ferro-silicon**	18¾ per cent. ad valorem	..	..	..
64	**Copper, wrought and manufactures of copper, all sorts not otherwise specified—**				
	(a) of British or Indian manufacture	24 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	36 per cent. ad valorem ..	..	..	..
64(1)	**Copper, scrap**	Free ..	..	..	..
64(2)	**Copper unwrought, ingots, blooms, slabs, cakes, ties, blocks, bricks, billets, cathodes, blister, bars (electrolytic wire bars).**	Free ..	..	..	..

*The rate of excise duty until futher notice on all steel ingots produced in India is Rs. 4 per ton.

†Iron or steel sheets of British manufacture assessable under the sub-item are exempt from so much of the duty is in the excess of Rs. 44 12-4/5 per ton.

‡The rates shown against the item shall be brought into force on the date on which a notification is issued to that effect. In the mean time these articles should continue to be subject to a revenue duty of 24 per cent. *ad valorem*—Standard, and 12 per cent. *ad valorem*—United Kingdom Preferential, under item No. 63(14).

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
64(3)	Copper rods, other than electrolytic copper rods—				
	(a) of British or Indian manufacture ..	35 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	45 per cent. ad valorem ..	..	..	..
64(4)	Electrolytic copper rods or black copper rods (in coils)—				
	(a) of British or Indian manufacture ..	20 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	30 per cent. advalorem ..	..	..	..
65	All non-ferrous nickel alloys including German silver, nickel-silver and cupro-nickel—				
	(a) Containing 40 per cent. or less by weight of nickel.	30 per cent. ad valorem ..	..	..	..
	(b) Containing more than 40 per cent. by weight of nickel.	30 per cent. ad valorem ..	..	..	..
65(1)	Nickel, pellets, cakes, slabs, annodes, shorts, blocks, granules and scraps.	Free ..	..	..	..
66	Aluminium—circles, sheets and other manufactures not otherwise specified.*	30 per cent. ad valorem	..	..	..
66(1)	Unwrought ingots, blocks and bars of aluminium.	30 per cent. ad valorem ..	..	..	..
67	Lead, wrought—the following articles, namely, pipes, tubes and sections.	30 per cent. ad valorem ..	..	..	..
67(1)	Lead sheets for tea chests	30 per cent ad valorem ..	..	..	..
67(2)	Lead sheets other than sheets for tea chests ..	20 per cent. ad valorem ..	..	..	..
67(3)	Lead ingots, pigs and lead scrap	Free ..	..	..	..
68	Zinc or spelter, wrought or manufactured not otherwise specified	30 per cent. ad valorem ..	..	..	..
68(1)	Zinc, unwrought, including cakes, bars, blocks, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	Free ..	..	..	..
68(2)	Zinc sheets not otherwise specified	20 per cent. ad valorem ..	..	..	..
68(3)	Mazak or alloys of zinc and aluminium containing not less than 94 per cent. zinc.	Free ..	..	..	..
69	Tin, block	Free ..	..	..	..
69(1)	Tin scrap and tin plate scrap	Free ..	..	..	..
69(2)	Tin solders, white metal and antifriction alloys ..	30 per cent. ad valorem ..	..	..	..

*The following duties of customs have been imposed on (a)-aluminium ingots and (b) aluminium sheets and circles, namely :—

(a) Aluminium ingots..... Rs. 348 per ton in addition to the duty leviable under item 66(1) of the General Schedule to the State Customs (Import) Tariff.

(b) Aluminium sheets and circles..... Rs. 121 per ton in addition to the duty leviable under item 66 or 40(3) of the General Schedule to the State Customs (Import) Tariff.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
70	**Brass wrought and manufactures thereof not otherwise specified.**	**30 per cent. ad valorem** ..	..	..	**For brass copper and Bronze Scraps and old broken utensils unfit for use as such see Special Schedule item 47.**
70(1)	**All non-ferrous alloys and manufactures of metals and alloys not otherwise specified.**	**30 per cent. ad valorem** ..	..	..	..
70(2)	**CRUDE ANTIMONY**	**20 per cent. ad valorem** ..	..	..	.
70(3)	**ANTIMONY, other than crude antimony** ..	**30 per cent. ad valorem** ..	..	..	..
70(4)	**Brass unwrought, ingots, billets, cakes, slabs, blooms (excluding scrap), that is to say, ingots, etc., containing (1) copper 55 to 74 per cent,. (2) zinc 26 to 43 per cent. and (3) components other than copper and zinc including impurities not exceeding 3 per cent,. of which not more than one-half should be tin.**	**10 per cent. ad valorem** ..	..	..	..
70(5)	**Brass wires and rods**	**35 per cent. ad valorem** ..	..	..	..
70(6)	**Yellow metal alloys other than brass, such as gun-metal, bronze, bell-metal and phosphor-bronze and manufactures thereof not otherwise specified.**	**30 per cent. ad valorem** ..	..	..	..
70 (7)	**Cobalt, Chromium, tungsten, magnesium and all other non-ferrous virgin metals not otherwise specified.**	**Free** ..	..	..	..
70(8)	**All non-ferrous metal scraps and scraps of alloys of non-ferrous metals not otherwise specified.**	**Free** ..	..	..	..
70(9)	**Type Metal** ..	**30 per cent. ad valorem**	..	..	..
71	**Hardware, ironmogery and tools, all sorts not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements.**	**30 per cent. ad valorem** ..	..	..	**For kahi (spade) see Special Schedule item 35.**
	Tariff value— Crown corks (except these bearing monogram or trade mark or name of an importer).	Rs. A. P. per gross. 1 0 0			
71(1)	**The followimg Hardware, ironmongery and tools , namely agricultural implements not otherwise specified, buckets of tinned or galvanized iron, and pruning-knives.**	**30 per cent. ad valorem** ..	..	..	..
71(2)	**Cutlery, all sorts not otherwise specified** ..	**37½ per cent. ad valorem**	..	..	..
71(3)	**Metal furniture and cabinetware**	**37½ per cent. ad valorem**	..	..	..
71(4)	**Printing type**	**One anna and six pies per lb.**	..	..	..

GENERAL SCHEDULE— IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XV—*concld.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*concld.*				
71(5)	**The following printing materials, namely, leads, brass, rules wooden and metal quoins, shooting sticks and galleys and metal furniture.**	**3 per cent. ad valorem** ..	..	..	..
71(6)	**Racks for the withering of tea leaf*** ..	**3 per cent. ad valorem** ..	..	..	..
71(7)	**Hurricane Lanterns**	**30 per cent. ad valorem** ..	..	..	..
	SECTION XVI.				
	MACHINERY AND APPARATUS ; ELECTRICAL MATERIAL.				
71(8)	**Grinding wheels and segments**	**100 per cent. ad valorem**	..	..	..
71(9)	**Stoves for use with Kerosene, Gasolene or liquid fuels and burners therefor.**	**20 per cent. ad valorem**	..	..	..
71(10)	**Safety razors and parts therefor, including blades.**	**30 per cent. ad valorem**	..	..	..
72	**Machinery, namely, such of the following articles as not otherwise specified†.—**	**10 per cent. ad valorem**	..	..	..
	(a) **prime-movers, boilers locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts ;**				
	(b) **machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts ;**				
	(c) **apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose ;**				
	(d) **control gear, self-acting or otherwise, and transmission-gear designs for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton ;**				
	(e) **electrical wires and cables insulated or not, and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.**				
	Note.—**The term 'Industrial system' used in sub-item (c) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.**				

* Component parts of racks for the withering of tea leaf when proved to have been imported for use in racks for the withering of tea leaf are also liable to duty at 3 per cent. *ad valorem*.

†Coffee pulpers & component parts thereof are exempt from payment of import duty, provided that nothing shall be deemed to be a component part of a coffee pulper for the purpose of this exemption unless it is essential for the and has been given for that purpose some special sha

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERIAL—*contd.*				
72(1)	The following textile machinery and apparatus by whatever power operated, namely, healds; heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cords; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machiness; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; cards lacing frames; drawing and denting books; sowing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions, and temples; picking bands; picking sticks,; printing machines; roller cloth; clear cloth; sizing flannel; and roller skins.*	10 per cent. ad valorem ..	..	..	..
72(2)	Printing and Lithographic Material, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electro-type blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic map rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type-casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines but excluding ink and paper.†	10 per cent. ad valorem ..	..	..	..

*The following textile machinery and apparatus and component parts thereof, namely (1) ground stamping manchines, (2) automatic hand repeating machines, (3) pattern cutting machines, (4) cloth analysis machines, (5) hand card punches and (6) automatic weaver knotters are also liable to duty at 10 per cent. *ad valorem*, provided that nothing shall be deemed to be a component part of textile machinery and apparatus for the purpose of this exemption unless it is essential for the working of such machinery and apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose. Under the same Notifications jacquard harness linen cordage is liable to duty at 10 per cent. *ad valorem* or 4 annas per lb. whichever is higher and striking combs used in textile machinery at 10 per cent. *ad valorem*.

†The following prinitng machinery and apparatus, namely, composing racks and cases, composing cabinets, diestamping machines, galley racks, embossing machines, graining machines, furniture cases and racks, line-up and register tables, book sewing machines, and cloths tripping machines are liable to duty at 10 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TAIRFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERIAL—*contd.*				
72 (3)	Component parts of machinery as defined in Items Nos. 72, 72(1) and 72(2), namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purposes some special shape or quality which would not be essential for their use for any other purpose ; Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Inspector of Customs to be reasonable.	10 per cent. ad valorem	..	..	..
72 (4)	Passenger Lifts and component parts and accessories thereof.	25 per cent. ad valorem	..	..	..
72 (5)	Domestic Refrigerators and parts therefor, such as are specially designed for use with such refrigerators.	30 per cent. ad valorem	24 per cent. ad valorem.	..	24 per cent. ad valorem.
72 (6)	Machinery and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one-brake horse-power.*	30 per cent. ad valorem	..	..	..
72 (7)	Water-lifts, sugar-mills, sugar centrifuges, sugar pug-mills, oil-presses, and parts thereof, when constructed so that they can be worked by manual or animal power and pans for boiling sugar-cane juice.	Free	..	..	..
72 (8)	The following Agricultural Implements, namely, winnowers, threshers, moving and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gear, cultivators, scarifiers, harrows, cold-crushers, seed-drills, hay-tedders, potato-diggers, latex spouts, spraying machines powder-blowers, white-ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn shellers, cultipackers, drag scrappers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes ; also component parts if these implements, or machines provided that they can be readly fitted into their proper places in the implements or machines for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.†‖	Free	..	..	..

*Spare parts of machines whether new or second hand when imported from India are exempt from payment of customs duty provided the Director of Industries certifies in each case that the part to be imported is necessary to keep the machine going for the purpose for which it has been installed. This concession will not apply to accessories like shettle and belting etc. but will be restricted only to the integral parts of a machine.

†The following agricultural machines and implements, namely, flame throwers for attachment to spraying machines designed for the extermination of locusts, and latex cups, are exempt from payment of import duty.

‖Transplanters used for agricultural purposes in transplanting seedlings and young plants, are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of.		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERIAL—*contd.*				
72 (9)	The following Dairy and Poultry Farming Appliances, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle filters and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators : also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported and that they cannot ordinarily be used for other than dairy and poultry farming purposes.*	Free ..	..	..	..
72 (10)	Knitting machines (and parts thereof) to be worked by manual labour or which require for their operation less than one-quarter of one brake-horse-power.	36 per cent. ad valorem ..	24 per cent. ad valorem.	..	24 per cent. ad valorem.
72 (11)	SEWING MACHINES (and parts thereof) to be worked by manual labour or which require for their operation less than one quarter of one-brake-horse-power—				
	(a) of British or Indian manufacture ..	24 per cent. ad valorem ..	..	..	
	(b) not of British or Indian manufacture ..	36 per cent. ad valorem ..	..	..	..
72 (12)	Bare hard drawn or annealed electrolytic copper wires and cables of all sizes solid or stranded and A. C. S. R. (aluminium conductor steel reinforced).	30 per cent. ad valorem ..	..	..	..
72 (13)	Steel belt lacings	10 per cent. ad valorem ..	..	..	..
72 (14)	Electric motors— ..	10 per cent. ad valorem ..	..	..	..
	(i) Squirrel cage induction motors 1 to 30 brake-horse-power ;				
	(ii) slip ring motors 15 to 50 brake-horse-power ;				
	(iii) fractional brake-horse-power motors : and				
	(iv) all other electric motors not covered by the above.				
72 (15)	Boot and shoe manufacturing machinery ..	10 per cent. ad valorem ..	..	..	..
72 (16)	Cinema-projecting apparatus	10 per cent. ad valorem ..	..	..	..
72 (17)	Metal working machinery other than machine tools. ..	10 per cent. ad valorem ..	..	..	..
72 (18)	Mining machinery	10 per cent. ad valorem ..	..	..	..
72 (19)	Oil-crushing and refining machinery ..	10 per cent. ad valorem ..	..	..	..

*(1) Dairy appliances, excluding transport containers and articles included in the this item, provided they are specially designed as dairy appliances and for use for milking the cow or for any subsequent process carried out in the dairy in connection with milk, butter cream or cheese and (2) component parts of such dairy appliances, provided they can be readily fitted into their proper places in the appliances for which they are imported and they cannot ordinarily be used for other than dairy purposes are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERIAL—*contd.*				
72 (20)	Petroleum and gaswell drilling equipment ..	10 per cent. ad valorem ..	..	..	..
72 (21)	Refrigerating machinery other than domestic refrigerators.	10 per cent. ad valorem ..	..	..	..
72 (22)	Sound recording apparatus for the production of cinema films.	10 per cent. ad valorem ..	..	..	..
72 (23)	Sugar manufacturing and refining machinery ..	10 per cent. ad valorem ..	..	..	..
72 (24)	Machines for the carding, spinning and washing of wool.	10 per cent. ad valorem ..	..	..	..
72 (25)	Component parts of boot and shoe manufacturing machinery, cinema projecting apparatus, metal working machinery other than machine tools, mining machinery, oil crushing and refining machinery, petroleum and gaswell drilling equipment, refrigerating machinery other than domestic refrigerators, sound-recording apparatus for the production of cinema films, sugar manufacturing and refining machinery and machines for the carding, spinning and washing of wool, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose, but excluding electric motors, belting and steel belt. facing wire heads, bobbins and pickers.	10 per cent. ad valorem ..	..	..	..
72 (26)	Typewriters	20 per cent. ad valorem ..	..	..	..
72 (27)	Component parts of typewriters	20 per cent. ad valorem ..	..	..	..
72 (28)	Office machines, all sorts, not otherwise specified, operated by manual labour or requiring for their operation less than one quarter of one brake-horse-power and component parts thereof.	20 per cent. ad valorem ..	..	..	..
72 (29)	Plough and parts thereof	Free ..	..	..	..
72 (30)	Agricultural tractors and parts thereof. ..	Free ..	..	..	..
72 (31)	Hay presses	Free ..	..	..	..
72 (32)	Milking machines	Free ..	..	..	..
72 (33)	Pickers used in textile industries	10 per cent. ad valorem ..	..	..	..
73	Electrical instruments, apparatus and appliances, not otherwise specified, excluding telegraphic and telephonic.	36 per cent. ad valorem ..	24 per cent. ad valorem.	..	24 per cent. ad valorem.
73 (1)	The following Electrical instruments, Apparatus and Appliances, namely :—	36 per cent. ad valorem ..	,,	..	,,
	Electrical Control Gear and Transmission Gear, namely, switches (excluding switch boards), fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; and regulators for use with motors designed to consume less than				

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI.—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERIAL—*contd.*				
73 (1) *contd.*	187 watts; insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading-in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof but excluding electrical earthenware and porcelain otherwise specified.				
73 (2)	The following Electrical Instruments, Apparatus and Appliances, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, condensers, and bell apparatus, and switch-boards designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; also accumulators, and batteries not otherwise specified.* † ‡	30 per cent. ad valorem ..	..	..	..
73 (3)	Telegraphic Instruments and Apparatus and parts thereof imported by, or under the orders of, a Railway Administration.	18¾ per cent. ad valorem ..	..		..
73 (4)	Complete Wireless receivers	50 per cent. ad valorem ..	44 per cent. ad valorem.	..	For imports otherwise than in Customs Bond see Special Schadule items 64.
73 (5)	Electrical earthenware and porcelain, the following namely:—				
	(a) Insulators, Shackle, Sinclair, Cordeaux or Pin-type, not otherwise specified				
	(i) fitted	25 per cent. ad valorem or Rs. 1-2 per dozen, whichever is higher plus one-fifth of the total duty.	..	..	..

*The following wireless apparatus is liable to duty at 3 per cent. *ad valorem*:—

(i) apparatus for wireless reception [excluding apparatus specially designed for the reception of broadcast wireless and apparatus of the description specified in clause (ii)] and component parts of such apparatus, when imported under cover of a certificate issued by the Minister-in-charge Telegraphs of Posts and Telegraphs to the effect that he is satisfied that the apparatus will not be used for the reception of broadcast wireless.

(ii) apparatus for wireless reception incorporated in a single unit with transmitting apparatus;

(iii) wireless transmission and component parts thereof;

Provided that nothing shall be deemed to be a component part of apparatus for wireless telegraphy or telephony for the purpose of this exemption unless it is essential for the working of such apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purposes.

†Telegraphic instruments and apparatus and parts thereof imported for supply from bond for use of a Railway Administration are liable to duty at 18¾ per cent. *ad valorem*, provided that, (i) at the time of delivering the bill-of-entry for warehousing a declaration is made thereon by the importer to the effect that the goods have been imported for supply from bond for the use of a Railway Administration; and (ii) a certificate from an Officer of the Railway Administration, duly empowered in that behalf by the Agent, is produced along with the application for clearance out of bond that the goods in question are not merely guaranteed stock, but will be definitely appropriated for the use of such Railway on clearance from bond.

‡Carbon blocks such as are ordinarily used for the manufacture of carbon brushes for electrical motors and generators are liable to duty at 18 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERAIL—*contd.*				
73 (5) *concld.*	**Electrical earthenware and porcelain, the following, namely**—*concld.*				
	(a) Insulators, Shackle. Sinclair, cordeaux or Pin-type, not otherwise specified—(*concld.*)				
	(ii) not fitted	**25 per cent. ad valorem or fourteen annas per dozen, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(b) Two-way cleats	**25 per cent. ad valorem or four annas per gross of pairs, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(c) Spacing insulators	**25 per cent. ad valorem or two annas per gross, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(d) Ceiling roses—				
	(i) fitted	**25 per cent. ad valorem or ten annas per dozen, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(ii) not fitted	**25 per cent. ad valorem or eight annas per dozen, whichever is higher plus one-fifth of the total duty.**	..	..	
	(e) Joint-box cut-outs—				
	(i) fitted	**25 per cent. ad valorem or eight annas per dozen, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(ii) not fitted	**25 per cent. ad valorem or six annas per dozen, whichever is higher plus one-fifth of the total duty.**	..	..	..
73 (6)	**Rubber-insulated Copper Wires and Cables, no core of which, other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.**	**7½ per cent. ad valorem** ..	.. ..	..	..
73 (7)	**Dry batteries**	**30 per cent. ad valorem** ..	..	..	..
73 (8)	**Carbons, electric**	**20 per cent. ad valorem** ..	..	..	..
73 (9)	**Electro-medical apparatus**	**20 per cent. ad valorem** ..	..	..	..
73 (10)	**Electric valves specially designed for wireless reception instruments.**	**50 per cent. ad valorem** ..	**44 per cent. ad valorem.**	..	**For imports otherwise than in Customs bond see Special Schedule item 64.**

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standad rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY APPARATUS; ELECTRICAL MATERIAL—*concld.*				
73 (11)	**Component parts, amplifiers and loud-speakers of wireless reception instruments other than electric valves.**	**50 per cent. ad valorem ..**	**44 per cent. ad valorem.**	..	**For impo otherwise than in Cutom bond se Special Schedu item 64.**
73 (12)	**Combination radio-phonographs .. ..**	**54 per cent. ad valorem ..**	**48 per cent. ad valorem.**	..	**48 per cent. ad valorem.**
73 (13)	**Wireless transmission apparatus .. ..**	**30 per cent. ad valorem ..**	**20 per cent ad valorem.**	..	**20 per cent. ad valorem.**
73 14)	**Flash lights .. .. ..**	**37½ per cent. ad valorem ..**	..	..	..
73 (15)	**Batteries for motor vehicles (including batteries which are interchangeable for automobile purposes on the one hand and radio, telephone and telegraph on the other) and plates for such batteries‡—**				
	(a) of British or Indian manufacture ..	**80 per cent. ad valorem ..**	..	..	..
	(b) not of British or Indian manufacture ..	**Preferential rate of duty actually charged for the time being for such products of United Kingdom origin plus six per cent. ad valorem.**	..	..	..
	SECTION XVII.				
	TRANSPORT MATERIAL.				
74	**Coal tubs, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—**				
	(a) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;* or 10 per cent ad valorem, whichever is higher plus one-fifth of the total duty**	..	..	..
	(b) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 40 per ton; or 20 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..
74 (1)	**Tramcars and component parts and accessories thereof.**	**30 per cent. ad valorem ..**	..	..	..

*The rate of excise duty until further notice, on all steel ingots preduced in India is Rs. 4 per ton.

‡Batteries, imported from India whether Indian or Foreign make are exempt from so much of the customs import duty as is in excess of 45 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVII—*contd.*				
	TRANSPORT MATERIAL—*contd.*				
(2)	Railway materials by permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and wood and fastenings thereof; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks; also cranes, water-cranes and water-tanks when imported by or under the orders of a railway administration : Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions or the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the Official Gazette, specifically include therein : Provided also that articles of machinery as defined in item No. 72 or No. 72 (3) shall not be deemed to be included hereunder.	18¾ per cent. ad valorem ..	..	..	..
(3)	Component parts of Railway Materials, as defined in item No. 74 (2), namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape of quality which would not be essential for their use for any other purpose : Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Inspector of Customs to be reasonable.	18¾ per cent. ad valorem ..	..	..	..
74 (4)	Wooden railway sleepers when imported by or under the orders of a railway administration : Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railway Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the Official Gazette, specifically include therein.	15 per cent. ad valorem ..	..	..	..
	Conveyances not otherwise specified and component parts and accessories thereof; other than batteries; also motor vans and motor lorries imported complete.	30 per cent. ad valorem ..	..	..	..
75 (1)	Motor cars including taxi cabs and articles (other than rubber tyres, tubes and batteries) adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in items Nos. 75 (2) and 75 (3) shall be dutiable at the rate of duty specified for such articles.	Preferential rate of duty actually charged at the time for such products of United Kingdom origin plus 6 per cent. ad valorem.	54 per cent. ad valorem	..	54 per cent. ad valorem
75 (2)	Motor Cycles and motor scooters and articles (other than rubber tyres, tubes and batteries) adapted for use as parts and accessories thereof except such articles as are also adapted for use as parts and accessories of motor cars.	45 per cent. ad valorem ..	36 per cent. ad valorem.	..	36 per cent ad valorem.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVII—*contd.*				
	TRANSPORT MATERIAL—*contd.*				
75 (3)	Motor omnibuses; chassis of motor omnibuses, motor vans and motor lorries; and parts of mechanically propelled vehicles and accessories not otherwise specified, excluding rubber tyres, tubes and batteries and such parts and accessories of motor vehicles included in this item as are also adapted for use as parts and accessories of motor cars.	30 per cent. ad valorem ..	21 per cent. ad valorem.	..	21 per cent. ad valorem.
75 (4)	Carriages and carts which are not mechanically propelled, not otherwise specified, and parts and accessories thereof; excluding rubber tyres and tubes.	30 per cent. ad valorem ..	..	..	..
75 (5)	CYCLES (other than motor cycles) imported entire or in sections—				
	(a) of British or Indian manufacture ..	60 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	70 per cent. ad valorem ..	..	..	..
75 (6)	Frames for cycles (other than motor cycles)—				
	(a) of British or Indian manufacture ..	60 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	70 per cent. ad valorem ..	..	..	..
75 (7)	HANDLE-BARS for cycles (other than motor cycles)—				
	(a) of British or Indian manufacture ..	60 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	70 per cent. ad valorem ..	..	..	..
75 (8)	All other parts and accessories of CYCLES (other than motor cycles) not otherwise specified (excluding rubber tyres and tubes)—				
	(a) of British or Indian manufacture ..	60 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	70 per cent. ad valorem ..	..	..	..
76	Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.*	3 per cent. ad valorem ..	..	..	..
76 (1)	Ships and other vessels† for inland and harbour navigation, including steamers, launches, boats and barges imported entire or in sections : Provided that articles of machinery as defined in item No. 72 or 72 (3) shall, when separately imported, not be deemed to be included hereunder.	18¾ per cent. ad valorem	..	..	..

*Aircraft (other than aeroplanes) suh as autogyros, airships, and the like; their parts, their engines, and parts of such engines and (2) aircraft materials, such as dope, 3 ply wood, duralumin sheets, and fabric which have been given for use as aircraft materials some special shape or quality which would not be essential for their use for any other purpose are liable to duty as 3 per cent. *ad valorem*.

† Ocean-going vessels, imported to be broken up. and (*b*) parts of vessels under repair removed for replacement are liable to duty at 18¾ per cent. *ad valorem*, provided that articles contained in any such vessel not forming part of her necessary tackle, apparel or furniture (*e.g.*, pianos, crockery, cutlery) shall be assessed to duty separately under the appropriate items of the Tariff.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVII—*concld.*				
	TRANSPORT MATERIAL—*concld.*				
76 (2)	Light ships	Free ..	..	..	..
76 (3)	Furniture tackle and apparel, not otherwise described, for steam-sailling, rowing, and other vessels.	30 per cent. ad valorem ..	..	..	..
	SECTION XVIII.				
	SCIENTIFIC AND PRECISION INSTRUMENTS AND APPARATUS; WATCH-MAKERS' AND CLOCK MAKERS WARES; MUSICAL INSTRUMENTS.				
77	Instruments, apparatus and appliances other than electrical, all sorts not otherwise specified.	36 per cent. ad valorem ..	24 per cent. ad valorem.	..	24 per cent. ad valorem.
77 (1)	Instruments, apparatus and appliances, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	Free ..	..	..	..
77 (2)	Scientific, Philosophical and Surgical Instruments, apparatus and appliances.	30 per cent. ad valorem ..	..	..	..
77 (3)	Artificial Teeth	30 per cent. ad valorem ..	..	18 per cent. ad valorem.	18 per cent. ad valorem.
77 (4)	Optical Instruments, apparatus and appliances ..	20 per cent. ad valorem ..	..	..	..
77 (5)	Photographic instruments, apparatus and appliances.*	45 per cent. ad valorem .	33 per cent. ad valorem.	..	33 per cent. ad valorem.
78	Clocks and watches and parts thereof not otherwise specified.	75 per cent. ad valorem ..	..	..	..
78 (1)	One-day alarm clocks	50 per cent. ad valorem ..	..	..	..
79	Musical instruments and parts thereof, all sorts and reccords for talking machines.	50 per cent. ad valorem ..	..	..	..
	SECTION XIX				
	ARMS AND AMMUNITION.				
80	Save where otherwise specified, all articles which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns), all tools used for cleaning or putting together the same, all machines for making loading, cleaning or capping cartridges for arms other than rifled arms and all other sorts of ammnunition and military stores, and any articles which the Central Government, may, by notification in the Official Gazette, declare to be ammunition or military stores for the purposes of this Act. ‡	60 per cent. ad valorem ..	..	..	..

*Photo-litho films are liable to duty at 10 per cent. *ad valorem*.

‡Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at Army Schools of Instruction in India are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIX.—*contd.*				
	ARMS AND AMMUNITION—*contd.*				
80 (1)	Subject to the exemptions specified in item No. 80 (3)—Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified but excluding parts and accessories thereof.*	Rs. 18-12 each or 37½ per cent. ad valorem whichever is higher, plus 12½ per cent. ad valorem plus one-fifth of the total duty.	..	..	..
80 (2)	Subject to the exemptions specified in item No. 80 (3)—				
	(a) Barrels, whether single or double, for firearms, including gas and air guns, gas air rifles, and gas and air pistols, not otherwise specified.	Rs. 18-12 each.	..	..	..
	(b) Main springs and magazine springs for firearms, including gas guns, gas rifles and gas pistols.	Rs. 6-4 each.	..	..	..
	(c) Gun stocks and breech blocks	Rs. 3-12 each.	..	..	..
	(d) Revolver cylinders, for each cartridge they will carry.	Rs. 2-8 each.	..	..	..
	(e) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	Rs. 1-4 each.	..	..	..
	(f) Machines for making, loading, or closing cartridges for rifled arms.	60 per cent. ad valorem ..	..	..	..
	(g) Machines for capping cartridges for rifled arms.	60 per cent. ad valorem ..	..	..	..
80 (3)	The following Arms, Ammunitions and Military Stores :—	Free ..	..	..	..
	(a) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.				
	(b) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (ii) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving or, in the case of a police officer, by an Inspector General or Commissioner of Police, to be imported by the officer for the purpese of his equipment.				

*Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at Army Schools of Instruction in India are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIX—*contd.*				
	ARMS AND AMMUNITION—*concld.*				
80 (3) *concld.*	The following Arms, Ammunitions and Military Stores—*concld.*	Free	..	..	..
	(c) Swords for presentation as army or volunteer prizes.				
	(d) Arms, ammunition and military stores imported with the sanction of the Central Government for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903.				
	(e) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.*				
80 (4)	Ornamental Arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and dahs intended exclusively for domestic, agricultural and Industrial purposes.	30 per cent. ad valorem ..	..	..	..
81	Cartridge cases, filled and empty	60 per cent. ad valorem ..	..	..	..
	SECTION XX.				
	MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED.				
	Coral, prepared	30 per cent. ad valorem ..	..	..	..
82 (1)	Ivory, manufactured, not otherwise specified ..	75 per cent. ad valorem ..	..	..	..
82 (2)	Bangles and beads, not otherwise specified ..	60 per cent. ad valorem ..	..	..	For glass bangles and glass beads see Special Schedule items 15 and 26.
83	Brushes, all sorts	30 per cent. ad valorem ..	..	..	..
84	Toys, games, playing cards and requisites for games and sports (excluding fishing hooks), bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of India from the operation of all the prohibitions and direction contained in the Indian Arms Act, 1878, and bows and arrows.	75 per cent. ad valorem ..	..	..	Excluding the articles which pay duty at lower rates for which see Special Schedule item 28.
84 (1)	Fishing hooks	30 per cent. ad valorem ..	..	..	..

*·22 inch Adapters, aim teachers and aperture sights for service rifles imported by officers commanding a unit of the Army n India for the instruction of their men are also exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colonoy.	India and Indian States.

SECTION XX—*concld.*

MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED—*contd.*

85	Buttons, metal	30 per cent. ad valorem ..	..	..	..
85 (1)	Smokers' requisites* excluding Tobacco and matches. Provided that mechanical lighters as defined in the Mechanical Lighters (Excise Duty) Act, 1934, shall be liable in addition to a duty equal to the amount of the excise duty imposed by that Act, on mechanical lighters manufactured in the State.†	75 per cent. ad valorem ..	..	..	..

SECTION XXI.

WORKS OF ART AND ARTICLES FOR COLLECTIONS.

86	Prints, Engravings and Pictures (including photographs and picture post cards), not otherwise specified.‡	60 per cent. ad valorem ..	..	..	..
86 (1)	Art, works of, not otherwise specified	30 per cent. ad valorem ..	..	..	..
86 (2)	Art, the following works of :—(1) statuary and pictures intenddd to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	Free ..	..	..	..
86 (3)	Specimens, Models and Wall Diagrams illustrative of natural science, and medals and antique coins.‡	Free ..	..	..	..
86 (4)	Postage Stamps whether used or unused ..	Free ..	..	..	..

* The term smokers requisite will not include Huqqas or parts thereof which will be assessable under the head of the articles of which they are made *viz.*, parts of metal etc., to be taxed as manufactures of metals etc., parts made of wood etc., as manufactures of wood etc.

†The rate of excise duty until further notice is Rs. 3 per lighter.

‡Wall pictures and diagrams such as are ordinarily used for instructional purposes are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*concld.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce of manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XXII.				
	ARTICLES NOT OTHERWISE SPECIFIED.				
87	**All other articles not otherwise specified including articles imported by post * † ‡ §**	**30 per cent. ad valorem** ..	..	..	..

*Unmanufactured mica and wreaths imported for being placed on graves are exempt from payment of import duty and stereo flong is liable to duty at 10 per cent. *ad valorem*.

† Holite and cellulose acetate sheets are exempt from so much of the duty as is in excess of the duty leviable on printing and lithographaic material.

‡Celluloid, raw, for the manufacture of dressing combs, asbestos, raw, including fibre ; Bristles for brush making including artificial or synthetic bristles, Dumnuts for the manufacture of buttons and Carbon black for the manufacture of printing ink and black paint, and Raw materials and component parts, other than glass bulbs, required for the manufacture of electric lamps, such as—

(i) Getter.
(ii) Lamp Caps.
(iii) Filament wires.
(iv) Leading-in-wires.
(v) Unmounted feet and 'E' wires.
(vi) Molybdenum wires and rods.
(vii) Glass tubings and rods.
(viii) Mandrel wires made of steel or any other suitable material.
(ix) Forming Gas.
(x) Nitrogen gas.
(xi) Rare gases like Argon, Neon and Krypton.
(xii) Bakelite capping or basing cement.
(xiii) Stamping paste and acid.
(xiv) Cap marking ink.
(xv) Phosphorus Pentoxide.
(xvi) Red Phosphorus.
(xvii) Calcium Fluoride.
(xviii) Hydrofluoric Acid.

are exempt from payment of the customs duty leviable thereon.

(NOTE.—As these articles fall under more than one tariff items, they have, for the sake of convenience, been shown together under this item.)

§Cebu Maguey when imported into any Province of India is exempt from the payment of Customs duty leviable thereon.

Tariff valuation regarding certain articles imported from Central Asia.

Serial No.	Name of articles.	Per.	Tariff valuation.	Rate of duty.
			Rs. A. P.	
1	Kalin No. 1 Kakarbhai Wala	Suqare foot ..	1 2 0	
2	Do. No. 2	Do. ..	0 12 0	
3	Do. No. 3	Do ..	0 8 0	
4	Namdas	Maund ..	80 0 0	
5	Cloth, Silk	Tola ..	0 6 0	
6	Gilim, Woollen and Cotton	Maund ..	60 0 0	
7	Fabrics, Silk mixture	Do. ..	500 0 0	
8	Yarn, Silk	Seer ..	15 0 0	
9	Yarn, Woollen	Maund ..	60 0 0	
10	Kamals (blankets) woollen	Piece ..	12 0 0	
11	Suttar Pottu, small width	Do. ..	6 0 0	
12	Kham cloth	Maund ..	30 0 0	
13	Tiger skins	Piece ..	30 0 0	
14	Tagar, woollen and cotton	Maund ..	25 0 0	

SCHEDULE III—EXPORT TARIFF.

Serial No.	Name of Articles.	Per.	Tariff Valuation.	Rate of duty.
			Rs. a. p.	Rs. a. p.
1	Ghee	Maund ..	..	15 0 0
2	Fruits, fresh or dried excluding dry almonds and dry walnuts ..	Do. ..		12½ per cent. ad valorem.
3	Almonds dry	Do. ..	..	12½ per cent. ad valorem.
4	Potatoes	Do. ..	..	1 0 0
5	Grain and Pulse excluding rice	Do. ..	..	0 4 0
6	Oil seeds	Do. ..	..	2 0 0
7	Hides and Skins	Do. ..	..	3 8 0
8	Wool, raw, including Pashim but excluding goats hair ..	Do. ..	..	5 0 0
9	Half-wrought willow blades	Blade ..	..	0 4 0
10	Rice	Maund ..	..	5 0 0
11	Willow logs or large pieces used for manufacture of cricket bats	Do. ..	..	5 0 0
12	Dyhdrated potatoes	Do. ..	..	8 0 0
13	Dry Walnuts	Do. ..	..	25 per cent. ad valorem.
14	Almonds Karnals	Do. ..	..	12½ per cent. ad valorem.
15	Walnuts Karnals	Do. ..	..	25 per cent. ad valorem.
16	Red chillies dry	Do. ..	..	10 0 0
17	Vegetable seeds	Do. ..	..	6¼ per cent. ad valoram
18	Knives and Forks	Do. ..	..	20 per cent. ad valorem.
19	Edible Oils	Do. ..	..	10 0 0
20	Flower seeds	Do. ..	..	6¼ per cent. ad valorem.

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JAMMU AND KASHMIR GOVERNMENT.

CUSTOMS TARIFF

(IMPORT & EXPORT)

JAMMU:

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1 Customs taxes

2. Tariff policy

3 Commerce.

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JAMMU AND KASHMIR GOVERNMENT.

I. SPECIAL SCHEDULE.

NOTE 1.—In the expression "*ad valorem*" used in this schedule the reference is to "real value" as defined in section 8 of the Customs Regulation unless an article has a tariff value assigned to it.

NOTE 2.—Tariff valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

Serial No.	Name of article.	Per.	Tariff valuation.	Rate of duty.
				Rs. a. p
	This schedule applies only to articles of Indian produce or manufacture.			
1	**Salt :**	Maund	—	1 0 0
2	(a) **Rice husked**	„	—	0 4 0
	(b) **Rice unhusked**	„	—	0 2 9
	(c) **Other grains including broken grains and pulses***	Ad valorem	3-2-0 per cent. or six pies in the rupee.	
3	**Flour all sorts (including Suji and Maida)**	„	—	10 0 0 per cent.
4	**Sugar Country—**			
	Loaf sugar including Kuza	Maund	—	5 0 0
	Sweatmeats Indian	„	—	5 0 0
	Indian Factory Sugar	„	—	3 12 0
	Khandsari Sugar	„	—	
	Raw Sugar, Gur and Molasses of sugar	„	—	0 12 0
5	**Tobacco, Angrezi, Indian—**			
	Cigars and Cigarettes	Ad valorem	—	25 per cent.
	Tobacco, manufactured or unmanufactured	„	—	50 per cent.
6	**Tobacco Country—**			
	Khamiras and tobacco used for eating	Maund	—	15 0 0
	Tobacco, other sorts, manufactured	Ad valorem	—	25 per cent.
	Tobacco, other sorts, unmanufactured :	lb.		
(i)	**If flue-cured and intended for—**			
	(a) **manufacture into cigarettes containing—**			
	(i) **More than 60 per cent. weight of imported tobacco**	—	—	7 8 0

*"Wheat imported by or on behalf of any person who is engaged in milling flour for export is exempt from payment of import duty, provided that such person before clearance of the wheat for milling has produced documentary evidence to the satisfaction of the Customs Inspector that he has entered into a contract to sell a quantity of wheat-flour representing 87 per cent. of the quantity of wheat imported in respect of which exemption is claimed and that the said wheat-flour is to be sent to a destination outside the State before the date specified in the contract. When however the entire quantity is not exported the rebate for lesser quantities should also be given according to the same ratio, namely 87 per cent. of flour per 100 maunds wheat."

Serial No.	Name of article.	Per.	Tariff valuation.	Rate of duty.
				Rs. a. p.
	(ii) More than 40 per cent. but not more than 60 per cent. weight of imported tobacco	—	..	5 0 0
	(iii) More than 20 per cent. but not more than 40 per cent. weight of imported tobacco	—	..	3 8 0
	(iv) 20 per cent. or less than 20 per cent. weight of imported tobacco	—	..	2 8 0
	(v) No imported tobacco — — —	—	..	1 0 0
	(b) Any purpose other than the manufacture of cigarettes or of the products enumerated in (3) (a) and (3) (b) ..	—	..	7 8 0
2	Other than flue-cured and intended for—			
	(a) Manufactured into cigarettes — — —	—	..	0 9 0
	(b) any purpose other than manufacture of cigarettes or of the products enumerated in (3) (a) and (3) (b) —	—	..	0 12 0
3	Whether-flue-cured or not. if intended for—			
	(a) manufacture into—			
	(i) Biris	—	..	0 12 0
	(ii) Snuff	—	..	0 12 0
	(iii) Cigar and charoots	—	..	0 4 0
	(iv) Hooka tobacco	—	..	0 4 0
	(b) Sale as chewing tobacco whether manufactured or merely cured	—	..	0 4 0
	(c) Agricultural purposes		..	Nil.
(4)	Stalks, stems and other refuse of tobacco intended for use in the preparation of any form of manufactured tobacco	—	—	0 1 0
7	Snuff	.. Ad valorem ..	—	.. 25 per cent. or -/12/- per lb. whichever is higher.
8	(a) Cotton yarn single, double or treble ..	—	Ad valorem	.. 7½ per cent.
	(b) Cotton sewing or darning thread ..	—	20	— 7½ per cent.
	(c) Cotton Piece-goods and the following articles of cotton manufacture :—			
	(1) Bed sheets, (2) Beds spreads, (3) Bolster cases, (4 Counterpanes, (5) Table cloths, (6) Tray cloths, (7) Bed covers, (8) Table covers, (9) Dusters (in rolls or pieces), (10) Glass cloths, (11) Handkerchiefs, (12) Napkins, (13) Pillow cases, (14) Pillow slips, (15) Scarves, (16) Shirts, (17) Shawls, (18) Socks, (19) Towels (in rolls or pieces), (20) Umbrella coverings, (21) Nawar, (22 Cotton tape, (23) Cotton Izarbands, i.e., Cotton Wast-strings, (24) Cotton lamp wicks, (25 Pyjamas and Trousers, (26) Padding cloth Indian —	—	Ad valorem	— 10 per cent.
9	Provender and fodder	—	—	Free.
10	(a) Oil-seeds (Til Sarsoon and Tildana etc.)	—	Ad valorem	— 2½ per cent.
	(b) Vegetable oils excluding Mohawa oil ..	—	"	— 10 per cent.

Serial No.	Name of article	Per.	Tariff valuation.	Rate of duty.
				Rs. a. p.
	(c) Mahowa oil .. .. —		..	.. 15 per cent.
10A	Cotton Durries		Ad valorem	.. 12½ per cent.
11	(a) Soap (laundry)		,,	.. 12½ per cent.
	(b) Soap (Toilet)		Ad valorem	.. 15 per cent.
12	(a) Fruits, fresh or dry excluding almonds, apricots and raw cashew nuts		,,	.. 10 per cent.
	(b) Vegetables, fresh or dried		,,	.. 10 per cent.
13	Leather unmanufactured		,,	.. 10 per cent.
14	Glassware and broken glass pieces .. .. —		,,	.. 10 per cent.
15	Glass Bangles .. .. —		,,	.. 10 per cent.
16	Tomb Stones not for sale (a) .. .. .. —		..	.. Free.
17	Talabandi ropes, oars and rollocks not for trade purposes ..		..	.. Free.
18	Tea, when not imported in tins or packets	Maund	..	.. .. 15 0
19	Vegetable and flower seeds		—	.. Free.
20	Coir fibre, raw hemp, raw flax and raw jute		..	.. Free.
21	Fire-wood		..	.. Free.
22	Alkali, Indian (Sajjikhar) — — — —		..	.. Free.
23	Bleaching powder .. — — — ..		..	.. Free.
24	Soda caustic, all sorts — — — —		Ad valorem	.. 5 per cent.
25	Drugs, all sorts .. — — — —		Ad valorem	.. 10 per cent.
26	Glass Beads and false pearls .. .. — —		,,	.. 20 per cent.
27	Woollen, twist and yarn and yarn for weaving including knitting wool .. .. —		,,	.. 7½ per cent.
28	Toys, games and requisites for games and sports, including bird shot, excluding playing cards .. .. —		,,	.. 15 per cent.
29	Cinema Film (other than those of educative nature) imported temporarily for use at the shows and re-exported within one month of their import .. .. .. —		Annas 12 per reel of 1,000 feet of Cinema film.	
30	Boots, Shoes and Gurgabis		Ad valorem	.. 10 per cent.
31	(a) Silver thread and wire (including so called gold thread and wire mainly made of silver) and silver leaf, including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of like nature of whatever metal made		,,	.. 10 per cent.
	(b) Kinari, Gota and Kalun as also pattis, generally known as Benarsi pattis and Sari borders .. .. —		,,	.. 10 per cent.
32	The following spices:—			
	(1) Pepper (2) Ginger, (3) Chillies, (4) Cloves, (5) Mace, (6) Nutmags, (7) Aniseed, (8) Cardamon, (9) Cassia, (10) Cannmon (11) Spices other sorts, (12) Turmeric and (13) Methi .. .. — —		,,	.. 20 per cent.

(a) Moortees, idols and images imported for worship by Hindus are also exempt from payment of Customs import duty.

Serial No.	Name of article.	Per.	Tariff valuation	Rate of duty.
				Rs. a. p.
33	Rectified spirit and Tinctures containing spirits when imported for use in Hospitals	..	„	.. 15 per cent.
34	Fresh fish	..	„	.. 10 per cent.
35	Kahi (Spade)	..	..	.. Free.
36	Karas imported by Sikhs for personal use and not for sale	..	..	.. Free.
37	Cotton waste	..	ad valorem	.. 3 per cent.
38	Unmanufactured Ivory	..	„	.. 5 per cent.
39	Canes and Rattans	..	„	.. 5 per cent.
40	*Spare parts of Machine	..	..	.. Free.
41	New Gunny bags, Hessian and jute cloth ropes, cords and twine of vegetable fibre other than cotton, tarred paper for packing and iron or steel hoops and strips ..	„	ad valorem	.. 5 per cent.
42	Cement	Ton	.. „	.. .. 9 0 0
43	Paints, colours and painter's materials, all sorts not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934	..	„	.. 12½ per cent.
44	Paints, colours and painter's materials, the following namely—	..	„	.. 12½ per cent.
	(a) Red lead, genuine, dry genuine moist and reduced moist.			
	(b) White lead, genuine dry.			
	(c) Zinc white, genuine dry.			
	(d) Paints, other sorts, coloured, moist :—			
	(i) in packing of 1 lb. or over.			
	(ii) in packing of 1/2 lb. and over but less than 1 lb.			
	(iii) in packing of 1/4 lb. and over but less than 1/2 lb.			
	(iv) in packing of less than 1/4 lb.			
45	Paints, colours and painters' materials, the following namely—	..	Ad valorem	.. 12½ per cent.
	(a) Red lead, reduced dry.			
	(b) White lead, genuine moist, and reduced dry or moist.			
	(c) Zinc white, genuine moist.			
	(d) Zinc white, reduced dry or moist.			
46	The following paints, colours and painter's materials namely, barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934			.. 12½ per cent.
47	Brass copper and bronze scraps and old and broken utensils unfit for use as such	..	..	.. Free.
48	Cotton rags of used cloths but not bonafide, tents and remnants of piece-goods and other fabrics	..	..	.. Free.

*Provided the Director of Industries certifies in each case that the part to be imported is necessary to keep the machine going for the purpose for which it has been installed. This concession will not apply to accessories like shuttles or belting etc. but will be restricted only to integral parts of a machine.

Serial No.	Name of article.	Per.	Tariff valuation.	Rate of duty.
				Rs. a. p
49	The following chemicals :— (1) Acid Sulphuric, (2) Hydrochloric or Nuriatic Acid, (3) Natric Acid, (4) Acitic Acid, (5) Alum Lamp, (6) Aluminium Sulphate, (7) Soda Crystals, (8) Magnesium Chloride, (9) Magnesium Sulphate, (10) Sodium Silicate, (11) Copper Sulphate (12) Brown sugar of lead, (13) Gums, (14) Resin, (15) Infusorial Earth, (16) Asbostos Powder, (17) Whiting, (18) Paraffin, (19) Glass Powder, (20) Dextrine yellow, (21) Leather Glue, (22) Venice Turpentine, (23) Glauber's Salt.	..	Ad valorem	— 5 per cent.
50	Cochineal	..	..	.. Free.
51	Match paper and paper used for printing newspapers and books	..	Ad valorem	.. 5 per cent.
52	Suiting cloth which does not contain more than 15 per cent. silk or 30 per cent. artificial silk or 15 per cent. wool	..	,,	.. 15 per cent.
53	Cotton pullovers and slipovers	..	..	.. 25 per cent. or -/12/- per lb. whichever is higher.
54	Ginned Cotton	Maund	..	.. 2 0 0
55	Unginned cotton	,,	..	.. 0 12 0
56	The following raw-material necessary for the manufacture of bats under a certificate from the Director of Industries :— (1) Cane, (2) Rubber sheets, (3) Glue, (4) Twine, (5) Sand paper, (6) Spirit varnish, (7) Linseed oil, (8) Tissue and wrapping papers.	..	..	.. Free.
57	Pitch and Tar	..	Ad valorem	.. 15 per cent.
58	Hume Pipes	..	,,	.. 10 per cent.
59	Cotton Seed oil	..	Ad valorem	.. 15 per cent.
60	Fabrics containing gold and silver thread	..	,,	.. 12½ per cent.
60 (a)	Fabrics not otherwise specified containing more than 90 per cent. of Art silk of Indian manufacture	..	Ad valorem	.. 15 per cent.
61	Rubber tyres and tubes for motor cars and motor lorries and cycles	..	..	.. 7½ per cent.
62	Pashmina cloth and articles made thereof	..	..	.. Rs. 4 per lb. avoirdupois.
63	(a) Ruffle cloth	..	..	.. Rs. 2 per lb. avoirdupois.
63	(b) Ruffle yarn	..	..	.. Re. 1 per lb. avoirdupois.
64	Wireless reception instruments and apparatus and components parts thereof including all electric valves, amplifiers and loud-speakers which are not specifically designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed	..	Ad valorem	.. 10 per cent.
	This schedule applies to articles of foreign produce or manufacture imported from India			
1	Cinema films (other than those of educative nature) imported temporarily for use at the shows and re-exported within one month	..	..	Annas twelve per reel of 1,000 feet of Cinema film.

Serial No.	Name of article.	Per.	Tariff valuation.	Rate of duty.
2	*Spare parts of machines	...	...	... Free.
3	The following chemicals :—	...	At valorem	... 5 per cent.
	(1) Glass powder, (2) Dextrine yellow and (3) Leather glue.			
4	Fresh fruits	...	...	... 10 per cent.
5	Minerals	...	...	... 20 per cent.
	This schedule applies to articles imported from Central Asia.			
6	Woollen yarn	...	...	... 7½ per cent.

*Provided the Director of Industries certifies in each case that the part to be imported is necessary to keep the machine going for the purpose for which it has been installed. This concession will not apply to accessories like shuttles or belting etc. but will be restricted only to integral parts of a machine.

CUSTOMS TARIFF.

NOTE 1.—In the expression "*ad valorem*" used in these Schedules the reference is to "real value" as defined in section 8 of the Customs Act unless an article has a tariff value assigned to it.

NOTE 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grade and mixtures unless they are separately provided for.

NOTE 3.—In this publication, the expression "standard rate of duty" means, in the case of articles liable to preferential rates of duty, the standard rate of duty as opposed to the preferential rate, and in the case of other articles, the ordinary rate of duty.

NOTE 4.—Tariff valuations herein given are exclusive of freight and conveyance charges upto the post of assessment. These will be added to the valuation at the time of assessment.

NOTE 5.—Articles of Indian produce or manufacture liable to duty "*ad valorem*" shall be appraised in accordance with the procedure enunciated in section 8 of the Jammu and Kashmir Customs Act.

NOTE 6.—All articles except those on the Special Schedule are liable to import duty at the same rates as are in force on them from time to time in India and those rates shall take effect from the date of Notification in the Jammu and Kashmir Government Gazette, except in the case of goods imported in bond for which see the second proviso under section 13 of the Jammu and Kashmir Customs Act.

NOTE 7.—The expression "*Far East*" covers China, including Hong Kong and Macao, Japan and the Japanese Empire, the Straits Settlements, Malaya, Thailand, French Indo-China, the Nethar Lands East Indies, Sarawak, British North Bornio, the Philiprines, Burma and Ceylon.

II.—GENERAL SCHEDULE—IMPORT TARIFF.

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION I.				
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM.				
1	**Animals, living, all sorts**	**Free** ..	..	..	..
2	**Bacon and Ham, not canned or bottled** ..	**25 per cent. ad valorem** ..	..	..	..
3	**Fish, not otherwise specified**	**30 per cent. ad valorem** ..	..	..	..
3(1)	**Fish, salted, wet**	**Re. 0-9-4½ per md. of 82-2/7 lb. avoirdupois**	..	..	**For fresh fish see Special Schedule item 34.**
	Tariff values— Rs. A. P. per Indian maund.				
	(i) Soormai .. 20 0 0				
	(ii) Bangdas .. 6 0 0				
	(iii) All other sorts .. 17 12 0				
3 (2)	**Fish, salted, dry**	**18 per cent. ad valorem** ..	..	..	..
3 (3)	**Fish, unsalted, dry**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
	Tariff value— Rs. A. P. per cwt.				
	Bomlas 30 0 0				
3 (4)	**Fishmaws, including singally and sozille and sharkfins.**	**30 per cent. ad valorem** ..	..	..	..
	Tariff value— Rs. A. P. per cwt.				
	Sharkfins from Arabian and Persian Gulf ports. 14 0 0				
4	**Ghee**	**30 per cent. ad valorem**	..	..	..
	Tariff value— Rs. A. P. per cwt.				
	Ghee 180 0 0				

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION I.—*contd.*				
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM—*contd.*				
4 (1)	**Milk, condensed or preserved, including milk cream, but excluding dried skim milk, that is to say, dried milk powder containing not more than 4 per cent. of fat and no added ingredients.**	**25 per cent. ad valorem** ..	..	..	..
(2)	**Dried skim milk, that is to say, dried milk powder containing not more than 4 per cent. of fat and no added ingredients.**	**Free** ..	..	..	..
4 (3)	**Sterilised cream**	**25 per cent. ad valorem** ..	..	..	..
4 (4)	**Butter**	**25 per cent. ad valorem** ..	..	..	..
	Tariff value— Rs. A. P. Per lb. Butter 2 2 0				
4 (5)	**Cheese**	**25 per cent. ad valorem** ..	..	..	..
5	**Coral, unprepared**	**30 per cent. ad valorem** ..	..	..	..
5 (1)	**Cowries and Shells**	**30 per cent. ad valorem** ..	..	..	..
	Traiff values— Rs. A. P. per thousand. Chanks— Sound live .. .. 90 0 0 Sound dead .. .. 60 0 0 Other sorts .. .. 15 0 0 per cwt. Cowries, bazar, common .. 14 0 0 Cowries, yellow, superior quality 15 0 0 Cowries, mottled, commnly known as Zillah, Tiger and similar other qualities. 14 0 0 Cowries, Maldives .. .. 22 0 0 Cowries, Sankhli .. .. 140 0 0 Mother-of-pearl, nacre .. 23 0 0 Nakhla .. .. 500 0 0 per lb. Tortoise-shell .. .. 11 0 0 Tortoise-shell, nakh 1 14 0				
5 (2)	**Ivory, unmanufactured**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**See Special Schedule item 38.**
	Tariff values— Rs. A. P. per cwt. Elephants' grinders .. .. 350 0 0 Elephants' tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points, each weighing 10 lbs. and over. 840 0 0				

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION I.—*concld.*				
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM—*concld.*				
5 (2)—*contd.*	**Ivory, unmanufactured**—*contd.*	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**See Special Schedule item 38.**
	Tariff values—contd.	Rs. A. P. per cwt.			
	Elephants' tusks (other than hollows, centres, and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points each weighing less than 10 lbs.	710 0 0			
	Elephants' tusks each less than 10 lbs. (other than hollows, centres, and points).	260 0 0			
	Sea-cow or moye teeth, each not less than 4 lbs.	300 0 0			
	Sea-cow or moye teeth, each not less than 3 lbs. and under 4 lbs.	240 0 0			
	Sea-cow or moye teeth, each less than 3 lbs.	140 0 0			
	SECTION II.				
	PRODUCTS OF THE VEGETABLE KINGDOM.				
6	**Plants, living, not otherwise specified**	**Free** ..	..	..	..
6 (1)	**Rubber stamps**	**Free** ..	..	..	..
7	**Vegetables, all sorts, fresh, dried, salted or preserved not otherwise specified.**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**See Special Schedule item 12 (a).**
7 (1)	**Dehydrated vegetables, all sorts, other than tomatoes, onions potatoes and cauliflowers.**	**30 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
8	**Fruits, all sorts, fresh, or preserved, not otherwise specified.** ‡	**36 per cent. ad valorem For fresh fruits see Special Schedule item 4 page 5**	..	**24 per cent. ad valorem. For fresh fruits see Special Schedule item 4 page 5.**	**24 per cent. ad valorem: also see Special Schedule item 12.**
	Tariff values—	Rs. A. P. per cwt.			
	Almonds—				
	(i) Without shell ..	.. 130 0 0			
	(ii) In the shell—				
	(a) Iranian Kagazi	.. 80 0 0			
	(b) Iranian other than Kagazi.	50 0 0			
	Cashew or cajoo kernels, not skinned.	30 0 0			
		per thousand.			
	Coconuts, Ceylon ..	.. 120 0 0			
	Coconuts, other except Maldives	.. 115 0 0			
		per cwt.			
	Dates, dry, excluding seedless—Shekra or Shakeria, Sakina and Brami.	30 0 0			

‡ Raw cashewnuts are exempt from the payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION II.—*contd.*				
	PRODUCTS OF THE VEGETABLE KINGDOM—*contd.*				
8 *contd.*	**Fruits, all sorts, fresh, or preserved, not otherwise specified**—*contd.*		..	..	..
	Tariff values—contd.				
	Dates, dry, excluding seedless—*contd.*				
	Kapkapa, Chharra, Chupchap, Sarki, Sori, Omani and Bhatni. Rs. 30 0 0 per cwt.				
	All other qualities .. .. Rs. 15 0 0 per cwt.				
	Dates, wet, in bags, baskets and bundles. Rs. 15 0 0 per cwt.				
	Dates, wet, packed in other receptacles. Rs. 32 0 0 per cwt.				
	Pistachio nuts .. .. Rs. 130 0 0 per cwt.				
	Raisins, red, Persian Gulf .. Rs. 37 0 0 per cwt.				
8 (1)	**Currants**	**Re. 1 per cwt.** ..	--	--	**See Special Schedule item 12.**
8 (2)	**Fruits, dreid (Salted and all other kinds) not otherwise specified.**	**36 per cent. ad valorem** ..	--	**24 per cent. ad valorem.**	**24 per cent. Ad valorem, See Special Schedule item 12.**
	Tariff values— Figs, dried, Iranian .. .. Rs. 15 0 0 per cwt.				
8 (3)	**Fruits, candied and crystallised**	**80 per cent. ad valorem** ..	--	--	..
8 (4)	**Apples and pears, fresh**	**30 per cent. ad valorem** ..	--	**24 per cent. ad valorem.**	**See Special Schedule item 120 and item 4 on page 5.**
8 (5)	**Prunes and grapes, fresh**	**30 per cent. ad valorem** ..	--	**Do.**	**Do.**
9	**Coffee not otherwise specified**	**25 per cent. ad valorem plus one anna per pound plus one-fifth of the total duty.**	--	**30 per cent. ad valorem.**	**30 per cent. ad valorem.**
9 (1)	**Coffee, canned or bottled**	**36 per cent. ad valorem** ..	--	**24 per cent ad valorem.**	**24 per cent. ad valorem.**
9 (2)	**Tea** .. — —	**Six annas per pound** ..	--	**Three and three fifths annas per pound.**	**Three and 3/5 annas per lb also see Special Schedule item 18.**
9 (3)	**The following Spices, whether ground or unground, namely :—**				
	Cardamoms, cinnamon, cloves, nutmegs and pepper.	**54 per cent. ad valorem** ..	--	**45 per cent. ad valorem.**	**See Special Schedule item 32.**
	Tariff values— Spices, unground— Cloves (other than exhausted) .. Rs. 64 0 0 per lb.				
	Nutmegs in the shell .. Rs. 1 12 0 per lb.				
	Nutmegs without shell .. Rs. 2 12 0 per lb.				

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION II.—*contd.*				
	PRODUCTS OF THE VEGETABLE KINGDOM—*contd.*				
9 (4)	**The following unground Species, namely :—**				
	Chillies, ginger and mace	**36 per cent. ad valorem** ..	--	**27 per cent. ad valorem.**	**See Special Schedule item 32.**
	Tariff value— Rs. A. P. per lb.				
	Mace, unground 5 0 0				
9 (5)	**Betelnuts**	**Seven annas and six pies per lb.**	..	**Seven annas per lb.**	**Seven annas per lb.**
9 (6)	**Vanilla beans**	**20 per cent. ad valorem** ..	..	..	**See Special Schedule item 12.**
9 (7)	**Cassia lignea, ground or unground**	**50 per cent. ad valorem** ..	..	**45 per cent. ad valorem.**	**See Special Schedule item 32.**
10	**Grain and Pulse, not otherwise specified, including broken grains and pulse, but excluding flour.**	**Free** ..	..	..	**See Special Schedule item 2.**
10 (1)	**Wheat** .. -- ..	**Free** ..	..	..	**Do.**
10 (2)	**Rice**	**Free** ..	..	..	**Do.**
11	**Flour not otherwise specified**	**30 per cent. ad valorem** ..	..	..	**See Special Schedule item 3.**
11 (1)	**Wheat flour**	**Free** ..	..	..	**Do.**
11 (2)	**Sago flour** -- -- ..	**20 per cent. ad valorem**	..	..	**Do.**
11 (3)	**Sago, Tpioca and Tapioca flour** ..	**36 per cent. ad valorem**	--	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
11 (4)	**Starch** .. -- ..	**20 per cent. ad valorem** ..	--	--	..
11 (5)	**Farina** -- -- ..	**20 per cent. ad valorem**	--	--	..
12	**Seeds, all sorts, not otherwise specified †** ..	**30 per cent. ad valorem** ..	--	--	--
12 (1)	**Oilseeds imported into India by sea from the territories of any Prince or Chief in India.**	**See Special Schedule item 10.**			

†Cocoa beans imported into India are exempt from payment of the customs duty leviable thereon.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION II—*contd.*				
	PRODUCTS OF THE VEGETABLE KINGDOM—*contd.*				
12 (2)	**Oilseeds, non-essential, all sorts not otherwise specified ,including copra or coconut kernel.**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem**	**Copra 24 per cent. ad valorem, for others see Special Schedule item 10.**
	Tariff value— Rs. A. P. per cwt.				
	Poppy seeds 45 0 0				
12 (3)	**Rubber seeds**	**Free** ..	..	..	..
12 (4)	**Hops**	**Free** ..	..	..	..
12 (5)	**Fodder, bran and pollards**	**3 per cent. ad valorem** ..	..	..	**See Special Schedule item 9.**
12 (6)	**Grass and clover seeds**	**15 per cent. ad valorem**	..	..	..
13	**Dyeing and Tanning Substances, all sorts, not otherwise specified.***	**30 per cent. ad valorem** ..	..	..	..
	Tariff value— Rs. A. P. per cwt.				
	Gallnuts 150 0 0				
13 (1)	**Barks for tanning †**	**3-3/5 per cent. ad valorem**	..	..	..
13 (2)	**Cutch and gambier, all sorts**	**36 per cent. ad valorem** ..	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
13 (3)	**Gums, Resins and Lac, all sorts not otherwise specified.**	**30 per cent. ad valorem** ..	..	..	**For Gums Resins see Special Schedule item 49.**
	Tariff values— Rs. A. P. per cwt.				
	Gum olibanum or frankincense .. 30 0 0				
	Gum Iranian (false) 25 0 0				
	Myrrh, excluding cleaned and sifted Myrrh. 70 0 0				
13 (4)	**Gums, Arabic, Benjamin (ras and cowrie) and Dammer (including unrefined batu).**	**36 per cent. ad valorem**	..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
	Tariff value— Rs. A. P. per cwt.				
	Acacian gums, other than ground, including gum Arabic, gum Senegal and gum African but excluding gums cleaned and sifted. 41 0 0				
13 (5)	**Stick or Seed Lac**	**Free** ..	..	..	..

*Tanning extracts required for the Tanning Industry are exempt from payment of customs duty leviable thereon.
†Barks far tanning are exempt from payment of customs duty leviable thereon.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION II.—*contd.*				
	PRODUCTS OF THE VEGETABLE KINGDOM—*contd.*				
13 (6)	Opium ‡	Rs. 30 per seer of 80 tolas or 18¾ per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..
13 (7)	Cinchona bark	Free ..	..	..	..
13 (8)	Cochineal	20 per cent. ad valorem ..	..	..	For Cochineal See Special Schedule item 50.
	Tariff value— Rs. A. P. per lb. Cochineal 5 0 0				
13 (9)	Rosin	24 per cent. ad valorem ..	..	24 per cent. ad valorem.	24 per cent. ad valorem.
14	Canes and Rattans	30 per cent. ad valorem ..	..	..	(1) See Special Schedule item 39. (2) For cane required for cricket bat Industry see Special Schedule item 56.
	SECTION III.				
	FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION, PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN.				
15	All sorts of wax, grease and animal fat not otherwise specified.	30 per cent. ad valorem ..	..	..	..
15 (1)	Lard, not canned or bottled	30 per cent. ad valorem ..	..	..	..
15 (2)	Bees wax	30 per cent. ad valorem ..	..	..	..
15 (3)	Tallow	Free ..	..	..	..
15 (4)	Fish oil including whale oil not otherwise specified.	30 per cent. ad valorem ..	..	..	..
15 (5)	Fish oil and whale oil, hardened or hydrogenated.	Rs. 10 per cwt. ..	..	..	..
15 (6)	Vegetable Non-essential oils not otherwise specified.	42 per cent. ad valorem ..	..	30 per cent. ad valorem.	See Special Schedule item 10.

‡Import of opium except on Government account is prohibited.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION III.—*concld.*				
	FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION; PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN—*contd.*				
15 (7)	The following Vegetable Non-essential oils, namely, coconut, groundnut and linseed. †	42 per cent. ad valorem ..	..	30 per cent. ad valorem.	30 per cent. ad valorem excluding linseed for which see Special Schedule item 10. For linseed oil required for Cricket Bat Industry see Special Schedule item 56.
	Tariff value— Rs. A. P. per Imperial gallon. Linseed oil, raw or boiled .. 5 2 0				
	N. B.—The tariff value applies to articles packed in containers of not less than 14 lbs.				
15 (8)	All sorts of Animal oils not otherwise specified ..	30 per cent. ad valorem ..	..	..	..
15 (9)	Mineral grease, including petroleum jelly ..	27 per cent. ad valorem ..	..	..	..
	Tariff values— Rs. A. P. per lb. Lubricating grease .. .. 0 9 0 Petroleum jelly, white .. 0 7 6 Petroleum jelly, all other sorts .. 0 5 6				
	N. B.—The tariff values apply to articles packed in containers of not less than 14 lbs.				
15(10)	Stearine	25 per cent. ad valorem ..	..	..	..
15(11)	Tung oil	30 per cent. ad valorem ..	..	30 per cent. ad valorem.	30 per cent. ad valorem.
15 (12)	Neatsfoot oil	15 per cent. ad valorem...	..	..	..
	SECTION IV.				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO.				
16	Canned or bottled bacon, ham and lard ..	25 per cent. ad valorem ..	..	..	..
16 (1)	Fish canned, other than canned sardines and pilchards.	20 per cent. ad valorem ..	..	..	..
16 (2)	Isinglass, canned or bottled	30 per cent. ad valorem ..	..	..	..
16 (3)	Sardines and pilchards, canned	20 per cent. ad valorem ..	..	..	..

†The duty leviable on linseed oil at the standard rate is 30 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION IV.—*contd.*				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS TOBACCO—*contd.*				
17	Sugar Foreign excluding confectionery ..	The rate at which excise duty is for the time being leviable on Sugar, other than *khandsari* or palmyra Sugar, produced in India † plus Rs. 6-12 per cwt. plus one-fifth of the total duty.	..	..	..
17 (1)	Molasses (Foreign)	37½ per cent. ad valorem.	..	..	..
17 (2)	Confectionery	60 per cent. ad valorem ..	..	..	For sweatmeats Indian See Special Schedule item 4.
17 (3)	Sugar-candy	Rs. 12-9$\frac{3}{5}$ per cwt. ..	..	..	..
18	Cocoa and chocolate other than confectionery ..	30 per cent. ad valorem ..	..	..	..
19	Biscuits, cakes, and farinaceous and patent foods, canned or bottled.	30 per cent. ad valorem ..	..	..	..
20	Vegetable product, pickles, chutnies, sauces, katchups and condiments, canned or bottled.	30 per cent. ad valorem	..	..	..
	Tariff value— Vegetable product (excluding hardened coconut oil). Rs. A. P. per lb. 0 12 0				
20 (1)	Fruit Juices, Squashes, Cordials and Syrups not otherwise specified—				
	(a) manufactured in a British Colony or India and Indian States.	30 per cent. ad valorem ..	..	..	..
	(b) not manufactured in a British Colony or India and Indian States.	40 per cent. ad valorem ..	..	..	..
20 (2)	Vegetables, canned or bottled, the following namely; tomatoes, potatoes, onions and cauliflowers.	36 per cent. ad valorem ..	..	24 per cent. ad valorem.	24 per cent. ad valorem.
20 (3)	Fruits, canned or bottled not otherwise specified—				
	(a) manufactured in a British Colony or India and Indian States.	50 per cent ad valorem ..	..	..	..
	(b) not manufactured in a British Colony or India and Indian States.	60 per cent. ad valorem ..	..	..	..
20 (4)	Jams, Jellies and Marmalades, canned or bottled	80 per cent. ad valorem ..	..	..	..

†The rate of excise duty until further notice, on sugar, other than *khandsari* or palmyra sugar, produced in any factory in India and either issued out of or used within, such factory is Rs. 3-12-0 per cwt. The rate of excise duty on *khandsari* sugar produced in any factory in India and issued out of such factory is eight annas per cwt.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION IV.—*contd.*				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGAR; TOBACCO—*contd.*				
20 (5)	**Juices either individually or in mixture, of the following fruits namely: Apricots, Berries, Grapes, Pineapple, Plums and Prunes—**				
	(a) manufactured in a British Colony or India and Indian States.	**34 per cent. ad valorem.**	..	..	..
	(b) not manufactured in a British Colony or India and Indian States.	**Rate of duty as actually charged at the time for manufactures in a British Colony plus 6 per cent. ad valorem.**	..	..	..
20 (6)	**Asparagus, canned**	**24 per cent. ad valorem** ..	..	**24 per cent. ad valorem**	**24 per cent. ad valorem.**
20 (7)	**Vegetables, canned or bottled, all sorts, other than tomatoes, potatoes, onions and cauliflowers.**	**30 per cent. ad valorem** ..	..	**Do.**	**Do.**
20 (8)	**Canned fruits the following, namely: Apricots, Berries, Grapes, Plums and Prunes, and fruit slads composed not less than 80 per cent. in quantity and in value of the above named fruits.—**				
	(a) manufactured in a British Colony or India and Indian States.	**54 per cent. ad valorem.**	..	..	..
	(b) not manufactured in a British Colony or India and Indian States.	**Rate of duty actually charged at the time for manufactures in a British Colony plus 6 per cent. ad valorem.**	..	..	..
20 (9)	**Pineapples, canned —**				
	(a) manufactured in a British Colony or India and Indian States.	**52 per cent. ad valorem** ..	..	..	..
	(b) not manufactured in a British Colony or India and Indian States.	**Rate of duty actually charged at the time for manufactures in a British Colony plus 8 per cent. ad valorem.**	..	..	..
21	**Canned or bottled provisions, not otherwise specified.**	**30 per cent. ad valorem**	..	..	..
21 (1)	**Provisions and Oilman's Stores and Groceries all sorts not otherwise specified.**	**30 per cent. ad valorem.**	..	..	..
	Tariff values— Rs. A. P. per cwt.				
	Cocum .. .. 21 0 0 per lb.				
	Vegetable product (excluding hardened coconut oil), not canned or bottled. 0 6 0				
21 (2)	**All sorts of food not otherwise specified** ..	**30 per cent. ad valorem** ..	..	..	..
21 (3)	**Glucose other than glucose prepared for medicinal purposes.**	**30 per cent. ad valorem**	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION IV—*contd.*				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS, TOBACCO—*contd.*				
21 (4)	Meat, canned	20 per cent. ad valorem ..	..	..	..
21 (5)	Rennet essence	20 per cent. ad valorem ..	..	..	..
21 (6)	Soups, canned or bottled	25 per cent. ad valorem ..	..	..	..
21 (7)	Blended flavouring concentrates for the preparation of non-alcoholic beverages.	30 per cent. ad valorem ..	..	..	..
21 (8)	Meat, frozen	20 per cent. ad valorem	..	..	..
21 (9)	Soups, all sorts, not otherwise specified ..	25 per cent. ad valorem ..	..	..	..
22	All sorts of drink not otherwise specified ..	30 per cent. at valorem ..	..	..	..
*22 (1)	.. .. —	..	..	..	..
22 (2)	Ale, beer, porter, cider and other fermented liquors—				
	(a) In barrels or other containers containing 27 oz. or more.	Re. 1-14-0 per Imperial gallon.	..	..	..
	(b) In bottles containing less than 27 oz. but not less than 20 oz.	5 annas per bottle.	..	..	..
	(c) In bottles containing less than 13½ oz. but not less than 10 oz.	2 annas and 6 pies per bottle.	..	..	..
	(d) In bottles containing less than 6⅔ oz. but not less than 5 oz.	1 anna and 3 pies per bottle.	..	..	..
	(e) In other containers †	Re. 2-8-0 per Imperial gallon.	..	..	..
22 (3)	Wines, not containing more than 42 per cent. of proof spirit—				
	(a) Champagne and other sparkling wines ..	Rs. 16-8-0 per Imperial gallon.	..	..	..
	(b) Other sorts	Rs. 9-8-0 per Imperial gallon	..	..	..

*There is no entry bearing Item No. 22 (1).

†Ale and beer in containers other than bottles are exempt from so much of the duty as is in excess of the duty that would have been leviable if such containers were bottles.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION IV—*contd.*				
	PRODUCTS OF THE FOOD PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO—*contd.*				
22 (4)	**Spirits (other than denatured spirit)—**				
	(a) Brandy, gin, whisky and other sorts of spirits not otherswise specified, including wines containing more than 42 per cent. of proof spirit.	Rs. 75 per Imperial gallon of the strength of London proof.	..	..	..
	(b) Liqueurs, cordials, mixtures and other preparations containing spirit not otherwise specified—				
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Rs. 100 per Imperial gallon.	..	..	..
	(ii) not so entered	Rs. 75 per Imperial gallon of the strength of London proof.			
	Provided that—				
	(a) the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were liable to a duty of 50 per cent. ad valorem ;				
	(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.				
22 (5)	Spirits—				
	(a) Bitters—				
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Rs. 73-2 per Imperial gallon.	..	Rs. 67-8 per Imperial gallon.	Rs. 67-8 per Imperial gallon.
	(ii) not so entered	Rs. 55-5 per Imperial gallon of the strength of London proof.	..	Rs. 50-10 per Imperial gallon of the strength of London proof.	Rs. 50-10 per Imperial gallon of the strength of London proof.
	(b) Drugs and medicines containing spirit*—				
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Rs. 48 per Imperial gallon.	Rs. 43-3⅕ per Imperial gallon.	Rs. 43-3⅕ per Imperial gallon.	Rs. 43-3⅕ per Imperial gallon.
	(ii) not so entered	Rs. 34-12-4/5 per Imperial gallon of the strength of London proof.	Rs. 31-3⅕ per Imperial gallon of the strength of London proof.	Rs. 31-3⅕ per Imperial gallon of the strength of London proof.	Rs. 31-3⅕ per Imperial gallon of the strength of London proof.

*If the duty is levied under proviso (a) to Item No. 22 (5), the alternative *ad valorem* rates should be 24 *per cent.* and 36 *per cent.* respectively.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION IV—*concld.*				
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO—*concld.*				
22 (5) —*contd*	**Spirits**—*contd.*				
	(c) Perfumed spirits	Rs. 60 per Imperial gallon or 25 per cent. ad valorem, whichever is higher plus one-fourth of the total duty.	..	..	..
	(d) Rum	Rs. 55-5-0 per Imperial gallon of the strength of London proof.	..	Rs. 50-10-0 per Imperial gallon of the strength of London proof.	Rs. 50-10-0 per Imperial gallon of the strength of London proof.
	Provided that—				
	(a) On any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 30 per cent. ad valorem, and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 45 per cent. ad valorem.				
	(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.				
22 (6)	Denatured spirit	11¼ per cent. ad valorem	..	..	..
22 (7)	Vinegar in casks	3 per cent. ad valorem ..	..	..	..
23	Oilcakes	30 per cent. ad valorem ..	..	..	See Special Schedule item No. 9.
24	Tobacco, manufactured. not otherwise specified ..	Rs. 16-4-0 per lb. ..	..	..	See Special Schedule items 5 and 6.
24 (1)	Cigars	37½ per cent. ad valorem plus Rs. 15-10-0 per lb.	..	..	See Special Schedule item 5.
24 (2)	Cigarettes	37½ per cent. ad valorem plus Rs. 39-1-0 per thousand, or Rs. 15-10-0 per lb. whichever is higher.	..	..	See Special Schedule item 5.
24 (3)	Tobacco, unmanufactured	Rate of duty not exceeding the Preferential rate which would have been applicable to the produce if it had been of British Colonial origin.	..	Rs. 9-6-0 per lb.	See Special Schedule item 5 and 6.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION V.				
	MINERAL PRODUCTS.				
25	**China Clay**	**Free** ..	..	..	..
25 (1)	**Salt, excluding salt mentioned under item No. 25 (2).**	**Free**	..	..	..
25 (2)	**Salt Indian**	**See Special Schedule item 1.**	..	..	..
25 (3)	**The following building and engineering materials, namely, chalk, lime and clay.**	**30 per cent. ad valorem** ..	..	..	..
25 (4)	**Cement not otherwise specified** ..	**36 per cent. ad valorem** ..	**24 per cent. ad valorem.**	..	**See Special Schedule item 42.**
25 (5)	**Portland cement excluding white Portland cement**	**Rs. 16-8-0 per ton.** ..	..	..	**See Special Schedule item 42.**
25 (6)	**Stone prepared as for road metalling**	**Free** ..	..	..	..
25 (7)	**Marble and stone not otherwise specified*** ..	**30 per cent. ad valorem** ..	..	..	..
26	**Metallic ores, all sorts except ochres and other pigment ores.**	**Free** ..	..	..	..
27	**Coal, coke and patent fuel** .. .	**Twelve annas per ton** ..	..	..	..
27 (1)	**Asphalt**	**27 per cent. ad valorem** ..	..	**18 per cent. ad valorem.**	**18 per cent. ad valorem.**
27 (2)	**Pitch and Tar not otherwise specified**	**30 per cent. ad valorem** ..	..	..	**See Special Schedule item 57.**
27 (3)	**All sorts of mineral oils not otherwise specified †** ..	**27 per cent.. ad valorem** ..	..	..	..
	Tariff values—	Rs. A. P. per Imperial gallon.			
	Mineral Colza olil	2 4 0			
	Transformer oil, including transil and switch oil, other than that assessed to duty under the proviso to Item No. 72 (3) of the Tariff.	3 2 0			
27 (4)	**Kerosene ; ‡ also any mineral oil other than kerosene and motor oil spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.**	**Three annas per Imperial gallon.**	..	..	..

*Sand stone is exempt from payment of import duty.

†Mineral oils for the manufacture of insecticides are exempt from payment of the customs duty leviable thereon.

‡The rate of excise duty until further notice, on all kerosene produced in a manufactory in India is the rate at which customs duty is for the time being leviable under the Customs Tariff, read with any other enactment for the time being in force.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard of rate duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION V.—*contd.*				
	MINERAL PRODUCTS—*contd.*				
27 (5)	**Mineral Oil, not included in Item No. 27 (4) or item No. 27 (6) which is suitable for use as an illuminant in wick lamps.**	**Three annas per Imperial gallon.**	..	..	..
27 (6)	**Motor Spirit**	**Annas 15 per Imperial gallon.**			
27 (7)	**Mineral oil—**				
	(a) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre ;	**Rs. 18-12-0 per ton** ..	..	..	..
	(b) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, is not suitable for use as an illuminant in wick lamps, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	**15 per cent. ad valorem**	..	..	..
	Tariff values—				
		Rs. A. P. Per ton.			
	Diesel oil, naked, in bulk ..	100 0 0			
	Furnace oil, naked, in bulk ..	80 0 0			
27 (8)	**Lubricating oil, that is, oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of Fahrenheit's thermometer by Abel's close test.**	**Two annas and six pies per Imperial gallon.**	..	..	..
27 (9)	**Crude and refined coal tar and coal pitch** ..	**27 per cent. ad valorem** ..	..	..	**See Special Schedule item 57.**
	Tariff value—				
		Rs. A. P. per cwt.			
	Coal pitch	8 8 0			
	SECTION VI.				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS ; COLOURS AND VARNISHES ; PERFUMERY ; SOAP ; CANDLES AND THE LIKE ; GLUES AND GELATINES ; EXPLOSIVES ; FERTILISERS.				
28	**Chemicals, Drugs and Medicines, all sorts not otherwise, specified.***†‡ §‖ .. .	**Rate of duty actually charged at the time for such products of the United Kingdom or British colonial origin**	**26 per cent. ad valorem.**	**26 per cent ad valorem**	**26 per cent. ad valorem excluding the Indian articles included in this**

*Calcium acetate, radium salts and cryolite are exempt from payment of import duty.
†Ipecacuanha root, Ergot of Rye and Cascara Sagrada are exempt from payment of import duty.
‡Aluminium fluoride is exempt from payment of import duty.
§Mepacrine hydrochloride is exempt from payment of import duty.
‖"Paludrine" or its salt, "Paludrine" hydrochloride in the form of powder or tablets are exempt from the customs duty leviable thereon.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
28— *contd.*		**plus 10 per cent. ad valorem.**			**Head which pay duty at lower rates for which see Special Schedule items 22 and 24 drugs Indian item 25 and item 49.**
	Tariff values—				
		Rs. A. P. per cwt.			
	Alkali, Indian (sajji-khar) ..	14 0 0			
	Ammonium carbonate or bicarbonate.	40 0 0			
	Ammonium chloride—				
	Muriate of ammonia, crystalline, excluding rice grain crystals.	24 8 0			
	Salammoniac, sublimed ..	42 8 0			
	Other sorts, including compressed	45 0 0			
		per lb.			
	Carbonic acid gas including compressed or liquefied gas.	0 8 0			
	Chlorine	0 8 0			
		per cwt.			
	Copper sulphate	40 0 0			
	Soda, caustic, flake, petal or powder	33 0 0			
	Soda, caustic, solid	30 0 0			
	Sodium hydrosulphite	85 0 0			
	Sodium sulphide	30 0 0			
	N. B.—The tariff values apply to articles paked in containers of not less than 14 lbs.				
28 (1)	**Bleaching paste and bleaching powder** ..	**Free** ..	..	..	**For bleaching powder see Special Schedule item 23.**
28 (2)	**Copperas, green (ferrous sulphate)**	**3 per cent. ad valorem** ..	..	..	..
28 (3)	**Sulphur**	**Free** ..	..	..	..
28 (4)	**Soda ash, including calcined natural soda and manufactured sesqui-carbonates.**	**30 per cent. ad valorem** ..	..	**18 per cent. ad valorem.**	**18 per cent ad valorem.**
	Tariff value—				
		Rs. A. P. per cwt.			
	Soda ash in bags including calcined natural soda and manufactured sesqui-carbonates.	12 0 0			
	N. B.—The tariff value applies to articles packed in containers of not less than 14 lbs.				

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
28 (5)	**Heavy Chemicals, the following namely :—**				
	Magnesium chloride	**Twelve annas per cwt. or 25 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	**See Special Schedule item 49.**
28 (6)	**The following Chemicals, namely :—**				
	(a) Alum (ammonia alum, potash alum and soda alum).	**25 per cent. ad valorem or Re. 1-6-0 per cwt. whichever is higher plus one-fifth of the total duty.**	..	..	**(a) For alum Lump see Special Schedule item 49.**
	(b) Magnesium sulphate or hydrated magnesium sulphate.	**25 per cent. ad valorem or Re. 1-4-0 per cwt. whichever is higher plus one-fifth of the total duty.**	..	..	**(b) See Special Schedule item 49.**
28 (7)	**The following Chemicals, namely, cadmium sulphide, cobalt oxide, liquid gold for glass making selenium, and uranium oxide.**	**30 per cent. ad valorem ..**	..	..	..
28 (8)	**The following Chemicals, Drugs and Medicines, namely, carbolic, citric, hydrochloric, nitric, oxalic, sulphuric, tartartic and acids not otherwise specified, anhydrous ammonia, naphthalene, potassium chlorote, potassium cyanide and potassium compounds, not otherwise specified, bicarbonate of soda, sodium cyanide, sodium slicate, arsenic, calcium carbide, glycerine, lead, magnessium and zinc compounds not otherwise specified, aloes, asafœtida, cocaine, sarsapariila and storax.**	**30 per cent. ad valorem ..**	..	..	**For sodium cilicate brown sugar of lead see Special Schedule item 49.**
	Tariff values—				
	Ammonia gas, anhydrous, including compressed or liquefied gas. — Rs. 1 4 0 per lb.				
	Sodium bicarbonate .. .. — 15 0 0 per cwt.				
	Asafoetida, coarse (hingra) .. — 110 0 0 per cwt.				
	N. B.—The tariff values apply to articles packed in containers of not less than 14 lbs.				
28 (9)	**Saccharine (except in tablets) and such other substances as may, by notification in the Government Gazette, declare to be of a like nature or use to saccharine.**	**Rs. 7-8-0 per lb. ..**	..	..	..
28 (10)	**Saccharine tablets .. ..**	**18¾ per cent. ad valorem or Rs. 6-4 per pound of saccharine contents, whichever is higher plus one-fifth of the total duty.**	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
28 (11)	Alkaloids of Opium and their derivatives*	Rs. 30 per seer of 80 tolas or 18 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..
28 (12)	Alkaloids extracted from Cinchona Bark including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from Cinchona Bark.	Free	..	..	..
28 (13)	Anti-plague Serum	Free	..	..	..
28 (14)	Toilet Requisites not otherwise specified	37½ per cent. ad valorem	..	..	..
28 (15)	Calcium Chloride—				
	(a) of British or Indian manufacture	Rs. 3-4-0 per cwt.	..	..	..
	(b) not of British or Indian manufacture	Rs. 4--14-0 per cwt.	..	..	..
	Provided that calcium chloride manufactured in a British Colony shall be deemed to be of British manufacture.				
28 (16)	Phosphoric Acid	Rs. 23 per cwt.	..	..	..
28 (17)	Potassium Bichromate, Sodium Bichromate and all Chrome compounds.	30 per cent. ad valorem	..	..	..
28 (18)	The following Sodium compounds, namely:—				
	(a) Sodium phosphates—				
	(i) of British or Indian manufacture	Rs. 7-6 0 per cwt.	..	..	..
	(ii) not of British or Indian manufacture	Rs. 11 per cwt.	..	..	..
	(b) Sodium Sulphite and sodium bisulphite †				
	(i) of British or Indian manufacture	Rs. 8 per cwt.	..	..	..
	(ii) not of British or Indian manufacture	Rs. 12 per cwt.	..	..	..

*Import of alkaloids and the derivatives except under a permit of the Inspector General Customs and Excise is prohibited.

†28 (18) (b) The rates of customs duty leviable on the articles specified below have been increased to the extent noted against each :—

Articles. 1	Increased Rates. 2
Sodium Sulphite:	
(i) of British or Indian manufacture	Rs. 23 per cwt.
(ii) not of British or Indian manufacture	Rs. 26 per cwt.
Sodium Bisulphite:	
(i) of British or Indian manufacture	Rs. 19 per cwt.
(ii) not of British or Indian manufacture	Rs. 21-8-0 per cwt.
Sodium Thiosulphate:	
(i) of British or Indian manufacture	Rs. 13 per cwt.
(ii) not of British or Indian manufacture	Rs. 15-8-0 per cwt.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
28 (18) *contd.*	**The following Sodium compounds, namely:**—*contd.*				
	(c) Sodium thiosulphate †				
	(i) of British or Indian manufacture ..	**Rs. 5 per cwt.** ..	..	..	..
	(ii) not of British or Indian manufacture ..	**Rs. 7-8-0 per cwt.** ..	..	..	..
	Provided that the articles dutiable under this Item manufactured in a British Colony shall be deemed to be of British manufacture.				
28 (19)	**Potassium permanganate**	**30 per cent. ad valorem** ..	..	..	..
28 (20)	**Acid Oleic and Acid Stearic, or any product containing 60 per cent. or more of these free fatty acids.**	**30 per cent. ad valorem** ..	..	..	..
*28(21)	**Acetyl salicylic acid in tablets or in powder; atropine sulphate; Cresylic acid; Hyoscine hydrobromide; Phenobarbital; Vitamins A and E excluding fish-liver oils.**	**30 per cent. ad valorem** ..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**
28 (22)	**Cod-liver oil packed in containers not exceeding 14 lbs. in capacity.**	**30 per cent. ad valorem** ..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**	**24 per cent. ad valorem**
28 (23)	**Iodine, in crude form**	**30 per cent. ad valorem** ..	,,	,,	,,
28 (24)	**Lactose (sugar of milk)**	**30 per cent. ad valorem** ..	,,	,,	,,
28 (25)	**Menthol**	**24 per cent. ad valorem**	,,	,,	,,
28 (26)	**Penincillin and its products**	**30 per cent. ad valorem** ..	,,	,,	,,

*See foot note to item 28 (23) (b) on previous page.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES: PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
28 (27)	**Antibiotics such as streptomycin, gramicidin, tyrocidine and tyrothricin.**	**30 per cent. ad valorem**	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**	**24 per cent ad valorem.**
28 (28)	**Sulpha drugs and vitamin preparations other than fish-liver oil.**	**30 per cent. ad valorem** ..	..	**,,**	**,,**
28 (29)	**Acetic acid, Boric acid, Borax and Phenol** ..	**25 per cent. ad valorem** ..	..	..	**For Acetic acid see Special Schedule item 49.**
	Tariff values—				
	Acetic acid .. .. Rs. A. P. per lb. 0 13 0				
	Borax, granular, powdered or crystalline. per cwt. 23 0 0				
	Boric Acid 40 0 0				
	N. B.—The Tariff values apply to articles packed in containers of not less than 14 lbs.				
28 (30)	**Tooth paste, Tooth powder, Talcum powder, Shaving soap and shaving cream.**	**30 per cent. ad valorem** ..	..	..	..
29	**Cinematograph Films, not exposed**	**Three pies per linear foot.**	..	..	..
29 (1)	**Cinematograph Films, exposed †**	**Four annas per linear foot.**			
30	**Paints, colours and painters' materials, all sorts not otherwise specified.**	**36 per cent. ad valorem**	**24 per cent. ad valorem.**	..	**(1) See special Schedule item 43.** **(2) For whiting see Special Schedule item 49.** **(3) For sand paper required for Cricket Bat Industry see Special Schedule item 56.**
	Tariff value—				
	Cuttle fish bone .. Rs. A. P. per cwt. .. 17 0 0				

† 29 (1). Sub-standard cinematograph films exposed of a size not exceeding 9.5 mm. are exempt from payment of so much of the customs duty leviable thereon as is in excess of one anna per linear foot.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.—*contd.*				
30 (1)	**Dyes derived from coal-tar, and coal-tar derivatives, used in any dyeing process, all sorts, other than Alizarine moist exceeding 20 per cent. Alizarine red Azo dyes, Sulphur black, Sulphur dyes of other colours, Ultarzols and vats, powder.** *Tariff values*—	**12 per cent. ad valorem**	..	..	..
	Rs. A. P. per cwt. Alizarine, moist— (a) not exceeding 16 per cent. 160 0 0 (b) over 16 per cent. not exceeding 20 per cent. 190 0 0 Alizarine, dry— per lb. (a) not exceeding 40 per cent. 5 0 0 (b) exceeding 40 per cent. 9 0 0 Congo red 5 0 0 Coupling dyes of the naphthol group— (a) Naphthols 12 0 0 (b) Rapid fast colours (rapid salts). 17 0 0 (c) Bases 10 0 0 (d) Other salts 5 0 0 Vats— (a) Indigo, *i.e.*, pure indigo in its various concentrations). 4 8 0 (b) Indigo solubilised including Indigosols O and Soledon LLS. 18 0 0 (c) Carbazole blue 12 0 0 (d) Solubilised and stable vat dyes, such as Indigosols, Soledons and similar products excluding those falling under group (o) above. 50 0 0 (e) Other sorts— (1) Paste 12 0 0 Metanil yellow 3 0 0 Aniline oil 1 4 0 Aniline salts 1 4 0 All others 5 8 0				
30 (2)	**Paints, colours and painters' materials, the following, namely :—**				
	(a) **Red lead, genuine dry. genuine moist and reduced moist.**	**30 per cent. ad valorem or Rs. 4-12 per cwt. whichever is higher plus one-fifth of the total duty.**	**24 per cent. ad valorem.**	..	
	(b) **White lead, genuine dry**	**30 per cent. ad valorem or Rs. 5-12 per cwt. whichever is higher plus one-fifth of the total duty.**	"	..	**See Special Schedule item 44.**
	(c) **Zinc white, genuine dry**	**30 per cent. ad valorem or Rs. 6 per cwt. whichever is higher plus one-fifth of the total duty.**	"	..	

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of			
			The United Kingdom.	A British Colony.	India and Indian States.	
	SECTION VI—*contd.*					
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*					
30 (2) *contd.*	Paints, colours and painters' materials, the following, namely—*contd.*					
	(cc) Ultramarine blue—					
	(i) in packing of 1 lb. or over	30 per cent. ad valorem or Rs. 8-8 per cwt., whichever is higher.	24 per cent. ad valoram.	..		
	(ii) in packing of ½ lb. and over but less than 1 lb.	30 per cent. ad valorem or Rs. 11-4 per cwt., whichever is higher.	,,	..		
	(iii) in packing of ¼ lb. and over but less than ½ lb.	30 per cent. ad valorem or Rs. 17 per cwt., whichever is higher.	,,	..		
	(iv) in packing of less than ¼ lb.	30 per cent. ad valorem or Rs. 24 per cwt., whichever is higher.	,,	..		
	(d) Paints, other sorts, coloured, moist—					See Special Schedule item 44.
	(i) in packing of 1 lb. or over ..	30 per cent. ad valorem or Rs. 8-8 per cwt., whichever is higher plus one-fifth of the total duty.	,,	..		
	(ii) in packing of ½ lb. and over but less than 1 lb.	30 per cent. ad valorem or Rs. 11-4 per cwt., whichever is higher plus one-fifth of the total duty.	,,	..		
	(iii) in packing of ¼ lb. and over but less than ½ lb.	30 per cent. ad valorem or Rs. 17 per cwt., whichever is higher plus one-fifth of the total duty.	,,	..		
	(iv) in packing of less than ¼ lb. ..	30 per cent. ad valorem or Rs. 24 per cwt., whichever is higher plus one-fifth of the total duty.	,,	..		
30 (3)	Paints, colours and painters' materials, the following, namely—					
	(a) Red lead, reduced dry	25 per cent. ad valorem or Rs. 4-12 per cwt., whichever is higher plus one-fifth of the total duty.	..	..		See Special Schedule item 45.
	(b) White lead, genuine moist, and reduced dry or moist.	25 per cent. ad valorem or Rs. 5-12 per cwt., whichever is higher plus one-fifth of the total duty.				
	(c) Zinc, white, genuine moist ..	25 per cent. ad valorem or Rs. 6 per cwt., whichever is higher plus one-fifth of the total duty.	..	..		

GENERAL SCHEDULE—IMPORT TARIFF—*contd*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacure of.		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.—*contd.*				
30 (3 —*concld.*	**Paints, colours and painters' materials, the following, namely:—**				
	(d) Zinc, white, reduced dry or moist ..	25 per cent. ad valoram or Rs. 4-4 per cwt., whichever is higher plus one-fifth of the total duty.	..	..	See special Schedule item 45.
30 (4)	The following Paints, colours and painters' materials, namely, barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.	30 per cent. ad valorem ..	..	..	(1) See Specia Schedule item 46. (2) For varnish turpentine see Special Schedule item 49. (3) For Spirit varnish required for Cricket Bat industry see Special Schedule item 56.
30 (5)	Plumbago and graphite	36 per cent. ad valorem ..	..	24 per cent. ad valorem.	24 per cent. ad valorem.
30 (6)	Painter's ink	12 per cent. ad valorem	..	..	..
30 (7)	Lead pencils	25 per cent. ad valorem or one anna per dozen, whichever is higher plus one-fifth of the total duty.	..	..	..
30 (8)	Slate pencils	30 per cent. ad valorem ..	..	..	..
30 (9)	Abrasive papers and rolls, coils, discs, belts, shapes and tapes, made of abrasive paper, when imported as stores apart from machinery—				
	(a) of British or Indian manufacture ..	24 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	36 per cent. ad valorem ..	..	..	..
30 (10)	Emery cloth and abrasive rolls, coils, discs, belts, shapes and tapes, made of emery cloth or a combination of emery cloth and paper when imported as stores apart from machinery.	35 per cent. ad valorem ..	..	..	..
30 (11)	Paints, solutions and composition containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.	24 per cent. ad valorem ..	24 per cent. ad valorem	..	See Specia Schedule item 43.
30 (12)	Lithophone	30 per cent. ad valorem ..	24 per cent. ad valorem.	..	24 per cent. ad valorem.
30 (13)	Dyes, derived from coal-tar, the following namely :—				
	Alizarine moist exceeding 20 per cent. ..	12 per cent. ad valorem ..	..	..	..
	Alizarine red	,, ,,	..	..	..
	Azo dyes	,, ,, ..	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.—*contd.*				
30 (13) *concld.*	**Dyes, derived from coal-tar, the following, namely**—*concld*).				
	Sulphur black	**12 per cent. ad valorem.**	..	..	..
	Sulphur dyes of other colours	" " ..	..	..	..
	Ultrazols	" " ..	..	..	..
	Vats, powder .. — ..	" " ..	..	..	..
	Tariff value—				
		Rs. A. P. per cwt.			
	Alizarine moist exceeding 20 per cent.	375 0 0			
	Vats—	per lb.			
	Powder	38 0 0			
	Sulphur black	1 10 0			
31	**Natural Essential Oils, all sorts not otherwise specified.**	**30 per cent. ad valorem** ..	..	..	..
31 (1)	**The following Natural Essential Oil, namely, citronella, cinnamon, and cinnamon leaf.**	**36 per cent. ad valorem** ..	**24 per cent. ad valorem.**	**24 per cent. ad valorem.**	..
	Tariff value—	Rs. A. P. per lb.			
	Citronella oil, natural, from the Far East.	4 0 0			
	N. B.—The tariff value applies to articles packed in containers of not less than 14 lbs.				
31 (2)	**The following Natural Essential Oils, namely, almond, bergamot, galupatti, camphor, cloves, eucalyptus, lavender, lemon, ottorosa and peppermint.**	**30 per cent. ad valorem** ..	..	..	..
31 (3)	**Essential Oils, synthetic**	**30 per cent. ad valorem** ..	..	..	..
31 (4)	**Camphor**	**50 per cent. ad valorem** ..	..	..	..
31 (5)	**Perfumery, not otherwise specified**	**30 per cent. ad valorem** ..	..	..	..
	Tariff value—	Rs. A. P. per cwt			
	Rose-flowers, dried	40 0 0			
32	**Soap not otherwise specified** — ..	**30 per cent. ad valorem** ..	..	..	..
32 (1)	Soap, toilet .. — ..	**25 per cent. ad valorem or Rs. 20 per cwt., whichever is higher plus one-fifth of the total duty.**	..	..	**See Special Schedule item 11.**

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce por manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*contd.*				
32 (2)	**Soap, household and laundry—**				
	(a) in plain bars of not less than one pound in weight.	**Rs. 4-12 4/5 per cwt.** ..	..	..	**See Special Schedule item 11.**
	(b) other sorts	**Rs. 7-12 4/5 per cwt.** ..	..	..	..
32 (3)	**Polishes and compositions**	**30 per cent. ad valorem** ..	..	..	..
32 (4)	**Candles**	**30 per cent. ad valorem** ..	..	..	..
33	**Glue, not otherwise specified**	**30 per cent. ad valorem**	..	..	**For glue required for Cricket Bat Industry see Special Schedule item 58. Leather glue Indian see Special Schedule item 49.**
33 (1)	**Glue, clarified, liquid**	**12 per cent. ad valorem** ..	..	..	..
34	**Gunpowder for cannons, rifles, guns, pistols and sporting purposes.**	**60 per cent. ad valorem** ..	..	..	..
34 (1)	**Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonic, and all other sorts, including detonators and blasting fuze.** *	**30 per cent. ad valorem** ..	..	..	..
34 (2)	**Fireworks specially prepared as danger or distress lights or for the use of ships.**	**30 per cent. ad valorem** ..	..	..	..
34 (3)	**Fireworks, not otherwise specified†** ..	**75 per cent. ad valorem** ..	..	..	..

*Under Government of India, Finance Department (Central Revenues), Notification No. 33, dated the 22nd June, 1935, as amended subsequetnly, explosives specially adapted for use in coal mines and included in the list of "Permitted Explosives" issued by the Chief Inspector of Mines in India under the Indian Coal Mines Regulation, 1926, and in force for the time being are exempt from payment of import duty.

†Fireworks specially designed for the use of aircraft are liable to duty at 30 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*contd.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS *contd.*				
34 (4)	**Matches, undipped splints and veneers—**				
	(a) **Matches—**				
	(1) **in boxes or booklets containing on an average not more than 40 matches.**	**The rate at which excise duty is for the time being leviable on such matches manufactured in India plus ten annas per gross of boxes or booklets plus one-fifth of the total duty.**	..	..	..
	(2) **In boxes or booklets containing on an average more than 40 but not more than 60 matches.**	**The rate at which excise duty is for the time being leviable on such matches manufactured in India plus fifteen annas per gross of boxes or booklets plus one-fifth of the total duty.**	..	..	..
	(3) **In boxes or booklets containing on an average more than 60 but not more than 80 matches.**	**The rate at which excise duty is for the time being leviable on such matches manufactured in India plus Rs. 1-4 per gross of boxes or booklets plus one-fifth of the total duty.**	..	..	..
	(4) **All other matches**	**The rate at which excise duty is for the time being leviable on such matches manufactured in India plus one pie for every 40 matches or fraction thereof plus one-fifth of the total duty.**	..	..	..
	(b) **Undipped splints such as are ordinarily used for match-making.**	**Six annas and nine pies per lb.**	..	..	..
	(c) **Veneers such are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.**	**Nine annas per lb.** ..	..	..	..
	‡The rair of excise duty until further notice is as under.				
	I. Matches in boxes containing sixty on an average :—				
	(i) **If manufactured in a factory whose output exceeds five lacs gross of boxes per year.**	**Rs. 3 per gross of boxes.**	..	..	..
	(ii) **If manufactured in a factory whose output does not exceed five lacs of boxes per year but exceeds one hundred gross boxes per day.**	**Rs 2-15-3 per gross of boxes.**	..	..	..
	(iii) **If manufactured in a factory whose output does not exceed 100 gross boxes per day.**	**Rs. 2-14 per gross of boxes**	..	..	..
	II. Matches in boxes containing 40 matches on an average :—				
	(i) **If manufactured in a factory whose output exceeds five lacs gross of boxes per year.**	**Rs. 2 per gross of boxes.**	..	..	..

Note. See remaining foot note on page No. 33

GENERAL SCHEDULE—IMPORT TARIFF—*con'd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VI.—*concld.*				
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.—*concld.*				
35	**Manures, all sorts, including animal bones and the following chemical manures when imported in a form indicative of their use for manurial purposes :—Basic slag, nitrate of ammonia, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbolime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.**	Free ..	..	..	..
35 (1)	**Nitrate of soda, when imported in a form indicative of its use for manurial purposes.**	Free ..	..	..	..
	SECTION VII.				
	HIDES, SKINS, LEATHER, FUR SKINS, AND MANUFACTURES OF THESE MATERIALS.				
36	**Hides and skins not otherwise specified**	.. 30 per cent ad valorem ..	..	..	..
36 (1)	**Hides and skins, raw or salted**	Free ..	..	..	..
36 (2)	**Skins (other than Fur Skins), tanned or dressed, and unwrought leather.**	30 per cent. ad valorem ..	..	..	For leather manufactured in India See Special Schedule item 13.
37	**The following leather manufactures, namely, saddlery, harness, trunks and bags.**	30 per cent ad valorem ..	..	..	..
37 (1)	**Leather cloth including artificial leather, and other manufactures of leather not otherwise specified.**	30 per cent. ad valorem ..	..	..	..
38	**Fur skins, dressed**	30 per cent. ad valorem ..	..	..	..
	(ii) If manufactured in a factory whose output does not exceed five lacs gross of boxes per year but exceeds 100 gross boxes per day.	**Rs. 1-15-6 per gross of boxes.**	..	..	..
	(iii) If manufactured in a factory whose output does not exceed one hundred gross boxes per day.	**Rs. 1-15 per gross of boxes**	..	..	..
	III. (i) Matches in boxes containing on average not more than 12 matches of the type known as "Bengal Lights."	**Re. 0-10-0 per gross of boxes**	..	..	..
	(ii) When manufactured in a factory whose daily output does not exceed 100 gross of boxes.	**Re. 0-9-2- per gross of boxes**	..	..	..
	IV. All other matches	**Annas 8 for every 1,440 matches or fraction thereof.**	..	..	..
	V. Matches in boxes or booklets containing on an average more than 40 but not more than 50 matches are liable to duty at the rate equivalent to the Excise duty leviable on such matches plus Re. 0-12-6 per gross of boxes or booklets exclusive of the additional duty of 1 5th of the total duty.	..	..	..	..
	VI. Excise duty shall not be recovered on such matches as have already paid it in India or Indian States as have joined the Pool	..	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION VIII.				
	RUBBER AND ARTICLES MADE OF RUBBER.				
39	Rubber, raw	Free ..	..	..	..
39 (1)	Rubber tyres and tubes and other manufactures of rubber, not otherwise specified, excluding apparel and boots and shoes.*	30 per cent. ad valor-m ..	..	..	(1) For rubber sheets required for Cricket Bat Industries see Special Schedule item 56. (2) See Special Schedule item 61.
	SECTION IX.				
	WOOD AND CORK AND WARES OF THESE MATERIALS; GOODS MADE OF PLAITING MATERIALS.				
40	Wood and Timber, all sorts, not otherwise specified, including all sorts of ornamental wood.†	30 per cent. advalorem ..	..	..	..
40 (1)	Firewood	30 per cent. ad valorem ..	..	..	See Special Schedule item 21.
40 (2)	Furniture and cabinetware, not otherwise specified, excluding mouldings.	30 per cent. ad valorem ..	..	..	..
40 (3)	Tea chests and parts and fittings thereof ..	30 per cent. of ad valorem	..	..	..
40 (4)	Plywood including plywood panels for tea chests.	30 per cent. ad valorem.	..	..	..
40 (5)	Battens or tea Chests	30 per cent ad valorem ..	..	..	..
40 (6)	Douglas Fir	20 per cent. ad valorem ..	..	..	..
40 (7)	Wall boards of wood fibre	25 per cent. ad valorem	..	..	..
41	Cork manufactures not otherwise specified ..	30 per cent. ad valorem	..	..	..
42	Furniture of wickerwork or bamboo	30 per cent. ad valorem ..	..	..	..
	SECTION X.				
	PAPER AND ITS APPLICATIONS				
43	Wood pulp	18 per cent. ad valorem	..	..	..
44	Paper, all sorts, not otherwise specified‡ ..	37½ per cent. ad valorem	..	..	For match paper and paper used for printing newspapers and books see Special Schedule item 51.

*Rubber scrap including unserviceable rubber tyres is exempt from payment of import duty.

†Wood for the manufacture of shuttles and bobbins and wood for the manufacture of pencils are exempt from payment of the customs duty leviable thereon.

‡The following classes of printing paper containing mechanical wood pulp amounting to not less than 70 per cent. of the fibre content are exempt from payment of so much of the import duty as is in excess of the amount mentioned against each (i) newsprint in reels, unglazed—Rs. 1-12 4/5 per cwt. (ii) newsprint in reels, othersorts—Rs. 2-1 3/5 per cwt. and (iii) all sorts not in reels (excluding chrome, marble, flint poster stero and art paper) white or grey—Rs. 3-6 2/5 per cwt.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION X.—*concld.*				
	PAPER AND I S APPLICATIONS—*concld.*				
44 (1)	Gigarette paper in rolls and bobbins	20 per cent. ad valorem ..	..	..	..
44 (2)*					
44 (3)*					
44 (4)	Pasteboard, millboards, cardboard and strawboard, all sorts.	30 per cent. ad valorem ..	..	..	..
44 (5)	Trade catalogues and advertising circulars imported by packed, book or parcel post.	Free ..	..	..	..
44 (6)	Paper money	Free ..	..	..	..
44 (7)	Newspapers, old, in bales and bags	30 per cent. ad valorem.	..	..	..
45	Articles made of Paper and Papier Mache ; Stationery not otherwise specified, including drawing and copy books, labels, advertising circulars, sheets or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms; including also waste paper.†	37½ per cent ad valorem	..	..	(1) For tarred paper for packing see Special Schedule item 41. (2) For tissue and wrapping paper required for Cricket Bat Industry see Special Schedule Item 56.
45 (1)	Books, printed, including covers for printed books, maps charts, and plans, proofs, music, manuscripts, and illustrations specially made for binding in books.	Free ..	..	..	..
45 (2)	Prints, Engravings and Fictures (including photographs and picture post cards) on paper or cardboard.‡	60 per cent. ad valorem.	..	..	..
45 (3)	Fountain pens, complete	30 per cent ad valorem.	..	..	..
	SECTION XI.				
	TEXTILE MATERIALS AND TEXTILE GOODS.				
46	Silk, raw (excluding silk waste and noils), and silk cocoons.	30 per cent. ad valorem plus Rs. 15-12-0 per lb.	..	..	..
46 (1)	Silk, waste and noils	30 per cent. ad valorem ..	..	..	..
46 (2)	Wool, raw and wooltops	Free ..	..	..	..
46 (3)	Cotton, raw	Two annas per lb.	..	..	For ginned and unginned cotton see Special Schedule item 54 and 55.

*There are no entries bearing item Nos. 44 (2) and 44 (3).

†Posters, pamphlets and other printed materials intended for tourist propaganda purposes, provided they are issued by or under the auspices of the Governments of the countries, being countries outside India within which travel is to best imulated and are not primarily intended to advertise the services of any private tourist agency, are exempt from the payment of import duty.

‡Wall pictures and diagrams such as are ordinarily used for instructional purposes are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
46 (4)	Textile materials, the following :— Raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified—†	Raw hemp—22½ per cent. ad valorem: all others—30 per cent. ad valorem	..	..	For raw hemp, raw flax and raw jute see Special Schedule item 26.
46 (5)	Sisal and Aloe fibre*	36 per cent. ad valorem ..	..	24 per cent. ad valorem.	24 per cent. ad valorem.
47	Silk yarn including thrown silk warps and yarn spun from silk waste or noils but excluding sewing thread.**	25 per cent. ad valorem plus 14 annas per lb. plus one-fifth of the total duty.	..	..	..
47 (1)	Silk sewing thread	30 per cent. ad valorem ..	..	..	..
47 (2)	Artificial silk yarn and thread	25 per cent. ad valorem or 5 annas per lb., whichever is higher plus two-fifth of the total duty.	..	..	..
47 (3)	Woollen yarn nor otherwise specified ..	30 per cent. ad valorem ..	..	..	See Special Schedule Item 27.
47 (4)	Woollen yarn or weaving and kniting wool § ..	30 per cent. ad valorem ..	..	..	,,
47 (5)	Cotton thread other than sewing or darning thread.	30 per cent. ad valorem	..	..	..
47 (6)	Cotton twist and yarn, and cotton sewing or darning thread‡—	.. ..	..	..	See Special Schedule item 8.
	(a) of counts above 50's—				
	(i) of British manufacture ..	6 per cent. ad valorem ..	..	..	..
	(ii) not of British manufacture ..	7½ per cent. ad valorem ..	..	..	..

†Manila hemp, raw is exempt from payment of the customs duty leviable thereon.
*Sisal fibre when imported into any Province of India is exempt from the payment of customs duty leviable thereon.
**Noil yarn is exempt from so much of the duty as is in excess of 20 per cent. *ad valorem*.
§ Woollen yarn imported from Central Asia is assessable at the rate applicable to woollen yarn Indian.
‡Cotton sewing or darning thread wound on reels, balls, tubes, cards, bobbins, spools, cops, cheeses and cones is liable to duty at 6 per cent. *ad valorem* when the thread is of British manufactures and at 7½ per cent. *ad valorem* when it is of non-British manufacture.

‖ Customs duties leviable on the articles specified below are modified to the extent noted against each :—

Item No. of Tariff. 1	Name of article. 2	Modified duty. 3
47	Silk yarn including thrown silk warps and yarn spun from silk waste or noils but excluding sewing thread—	
	(a) Silk yarn including thrown silk warps but excluding sewing thread ..	30 per cent. *ad valorem* plus Rs. 15-12-0 per lb.
	(b) Yarn spun from silk waste excluding sewing thread	30 per cent. *ad valorem* plus Rs. 4-8-0 per lb.
	(c) Yarn spun from noils excluding sewing thread	30 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILES GOODS—*contd.*				
47 (6) *concld.*	**Cotton twist and yarn, and cotton sewing or darning thread**—*contd.*				
	(b) of counts 50's and below—				
	(i) of British or Indian manufacture ..	5 per cent. ad valorem or 1¼ annas per lb., whichever is higher plus one-fifth of the total duty.	..	..	..
	(ii) not of British or Indian manufacture ..	6¼ per cent. ad valorem or 1⅝ annas per lb., whichever is higher plus one-fifth of the total duty.			
47 (7)	Twist and yarn of flax or jute	30 per cent. ad valorem ..	..	..	..
47 (8)	Yarn (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	7½ per cent. ad valorem ..	..	..	..
48	Fabrics, not otherwise specified, containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk ‖	....	..	..	..
	(a) Pongee	50 per cent. ad valorem plus Re. 1 per lb. plus one-half of the total duty.	..	..	..
	(b) Fuji, Boseki and corded (excluding white cord).	50 per cent. ad valorem plus Rs. 1-8 per lb. plus one-half of the total duty.	..	..	..
	(c) Other sorts*	50 per cent. ad valorem plus Rs. 2 per lb. plus one-half of the total duty.	..	..	..
48 (1)	Fabrics, not otherwise specified, containing more than 90 per cent. of artificial silk ‖				
	(a) of British or Indian manufacture ..	30 per cent. ad valorem or 2¼ annas per square yard, whichever is higher plus one-half of the total duty.	..	..	..
	(b) not of British or Indian manufacture ..	50 per cent. ad valorem or 7 annas per square yard, whichever is higher plus one-half of the total duty.	..	..	..

*(1) Chinese silk piecegoods, the following namely, Ghat-Pote, plain and flower, and Gauze, plain and flower, are liable to duty at 50 per cent. *ad valorem* plus Re. 1 per lb. plus one-half of the total duty and (2) Paj all sorts, are exempt from so much of the duty as is in excess of 90 per cent. *ad valorem*.

‖In the case of goods comprised in items 48 to 48(10) the rates of customs duty shall be those obtaining at present or as amended by Customs Notification No.4 of 1949 or the Central Excise duty for the time being leviable on like goods whichever of the total duty is higher.

‡Customs duties leviable on the articles specified below was raised to the extent noted against each :—

Item No. of Tariff.	Name of article.	Modified duty.
1	2	3
48	Fabrics, not otherwise specified, containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk—	
	(a) Pongee	75 per cent. *ad valorem* plus Rs. 5-8-0 per lb.
	(b) Fuji, Boseki, and corded (excluded white cord)	75 per cent. *ad valorem* plus Rs. 5-8-0 per lb.
	(c) Other sorts	75 per cent. *ad valorem* plus Rs. 4 per lb.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*cont d.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
48 (2)	**Woollen fabrics, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.***	**25 per cent. ad valorem or Rs. 1-2-0 per lb., whichever is higher plus one-half of the total duty.**	..	..	..
48 (3)	**Cotton fabrics not otherwise specified, containing more than 90 per cent. of cotton —**	..			**For cotton piece goods Indian see Special Schedule item 8.**
	(a) Grey piecegoods (excluding bordered grey chadars, dhuties, saris and scarves)*—				
	(i) of British or Indian manufacture† ..	**15 per cent. ad valorem or 2 annas per lb., whichever is higher plus one-fifth of the total duty.**	..	..	..
	(ii) not of British or Indian manufacture ..	**50 per cent. ad valorem or 5 annas per lb., whichever is higher plus one-fifth of the total duty.**	..	..	..
	(b) Printed piecegoods and printed fabrics —				
	(i) of British or Indian manufacture‡ ..	**21 per cent. ad valorem** ..	..	..	..
	(ii) not of British or Indian manufacture ..	**60 per cent ad valorem** ..	..	..	..
	(c) Cotton piecegoods and fabrics not otherwise specified —				
	(i) of British or Indian manufacture§ ..	**18 per cent. ad valorem** ..	..	..	..
	(ii) not of British or Indian manufacture ..	**60 per cent. ad valorem** ..	..	..	..
48 (4)	**Fabrics, not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk*** —**				
	(a) containing more than 50 per cent. of silk or artificial silk or of both.	**50 per cent. ad valorem plus Rs. 2 per lb. plus one-half of the total duty.**	..	..	..
	(b) Containing not more than 50 per cent. of silk or artificial silk or of both—				
	(i) containing more than 10 per cent. artificial silk.	**50 per cent. ad valorem or Rs. 1-8 per lb., whichever is higher plus one-half of the total duty.**			
	(ii) containing no artificial silk or not more than 10 per cent. artificial silk.	**75 per cent. ad valorem** .	..	..	..

*In the case of goods comprised in items 48 to 48 (10) the rates of customs duty shall be those obtaining at present or as amended by Customs Notification No. 4 of 1949 or the Central Excise duty for the time being leviable on like goods whichever of the total duty is higher.

†The articles assessable under this sub-item are liable to duty at 12½ per cent. *ad valorem* or 2-3/16 annas per lb. whichever is higher plus one-fifth of the total duty.

‡The articles assessable under this sub-item are liable to duty at 18 per cent. *ad valorem.*

§The articles assessable under this sub-item are liable to duty at 15 per cent. *ad valorem.*

*Woollen shawls embroidered with artificial silk are exempt from so much of the duty as is in excess of 25 per cent. *ad valorem* or Rs. 1-2 per lb., whichever is higher plus one-half of the total duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
43 (5)	Fabrics, not otherwise specified, containing not more than 10 per cent. silk but more than 10 per cent. and not more than 90 per cent. artificial silk*—				
	(a) containing 50 per cent. or more cotton—				
	(i) of British or Indian manufacture ..	30 per cent. ad valorem or 2 annas per square yard, whichever is higher plus one-half of the total duty.	..	..	..
	(ii) not of British or Indian manufacture ..	50 per cent. ad valorem or 5½ annas per square yard, whichever is higher plus one-half of the total duty.	..	..	..
	(b) containing no cotton or containing less than 50 per cent. cotton—				
	(i) of British or Indian manufacture ..	30 per cent. ad valorem or 2½ annas per square yard, whichever is higher plus one-half of the total duty.	..	..	..
	(ii) not of British or Indian manufacture ..	50 per cent. ad valorem or 7 annas per square yard, whichever is higher plus one-half of the total duty.	..	..	..
43 (6)	Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool.*	37½ per cent. ad valorem	..	..	For Suiting cloth which does not contain more than 15 per cent. silk or 30 per cent. artificial silk or 15 per cent. wool see Special Schedule item 52.
43 (7)	Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool, but containing more than 50 per cent. cotton and not more than 90 per cent. cotton*—				
	(a) of British or Indian manufacture ..	37½ per cent. ad valorem	..	..	Do.
	(b) not of British or Indian manufacture ..	75 per cent. ad valorem	..	..	Do.

*In the case of goods comprised in items 48 to 48 (10) the rates of customs duty shall be those obtaining at present or as amended by Customs Notification No. 4 of 1949, or the Central Excise duty for the time being leviable on like goods whichever of the total duty is higher.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
48 (8)	Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool or 50 per cent. cotton.*	37½ per cent. ad valorem	..	..	For suiting cloth which does not contain more than 15 per cent. silk or 30 per cent. artificial silk or 15 per cent. wool see Special Schedule item 52.
48 (9)	The following Cotton fabrics, namely, Sateens including Italians of Sateen weave velvets and velveteens and embroidered all-overs*—				
	(a) Printed fabrics—				
	(i) of British or Indian manufacture †	21 per cent. ad valorem	..	..	..
	(ii) not of British or Indian manufacture	42 per cent. ad valorem	..	..	..
	(b) Other fabrics—				
	(i) of British or Indian manufacture ‡	18 per cent. ad valorem	..	..	..
	(ii) not of British or Indian manufacture	42 per cent. ad valorem	..	..	..
48 (10)	Fabrics containing gold or silver thread*	75 per cent. ad valorem	..	..	See Special Schedule item 60.
49	Textile manufactures, the following articles when made wholly or mainly any of the farbrics specified in—				
	(a) Item No. 48, 48 (1), 48 (4), 48 (5), or 48 (7)	The ad valorem rates of duty applicable to the fabrics of which the article is wholly or mainly made.	..	..	For articles of cotton manufacture see Special Schedule item 3 (b).
	(b) Item No. 48 (3) if of British manufacture, or other than cross-stitched, drawn-thread, or otherwise, embroidered if not of British manufacture, 48 (9) or 48 (10), whether of British manufacture or otherwise.	The ad valorem rates of duty applicable to the fabric of which the article is wholly or mainly made.			

*In the case of goods comprised in items 48 to 48 (10) the rates of customs duty shall be those obtaining at present or as amended by Customs Notification No. 4 of 1940 or the Central Excise duty for the time being leviable on like goods whichever of the total duty is higher.

†The articles assessable under this sub-item are liable to duty at 18 per cent. *ad valorem*.

‡Articles assessable under this sub-item are liable to duty at 15 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
49 *contd.*	**Textile manufactures, the following articles when made wholly of mainly or any of the fabrics specified in**—*contd.* (c) **Item No. 48 (3) if not of British manufacture and if cross-stitched, drawn-thread or otherwise embroidered.** Bed sheets. Bed spreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass-cloths. Handkerchiefs Napkins. Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Sacks (cotton). Towels. Umbrella coverings.	50 per cent. ad valorem ..	..	..	..
49 (1)	**Fents, being bona fide remnants of piecegoods or other fabrics—** (a) of materials liable to duty under item 48 (3), not exceeding 4 yards in length.	42 per cent. ad valorem. ..	30 per cent. ad valorem	..	30 per cent. ad valorem excluding cotton fents and remnants of cotton piecegoods Indian for which see Special Schedule item 8 (b).
	(b) of materials liable to duty under item 48, 48 (1) or 48(4) or 48 (5), not exceeding 2½ yards in length.	42 per cent. ad valorem ..	30 per cent. ad valorem.	..	
	(c) of other materials not exceeding 4 yards in length.	42 per cent ad valorem ..	30 per cent. ad valorem.	..	
49 (2)	**Ribbons**	50 per cent. ad valorem	..	..	..
49 (3)	**Blankets and rugs (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk.**	30 per cent. ad valorem .	..	..	..
49 (4)	**Woollen carpets, floor rags, shawls, and other manufactures of wool, not otherwise specified, including felt.***	42 per cent. ad valorem	30 per cent. ad valorem.	..	30 per cent. ad valorem.
49 (5)	**Cotton braids or cords, the following ,namely:—**	7 4 5 annas per lb. ..	..	..	..
50	**Ghoonsis and Muktakesis.** **Jute manufactures not otherwise specified** ..	30 per cent ad valorem ..	..	..	See Special Schedule item 41.
50 (1)	**Second hand or used gunny bags or cloth made of Jute.**	Free ..	..	..	..
50 (2)	**Hemp manufactures**	30 per cent. ad valorem ..	..	..	See Special Schedule item 41.
50 (3)	**Cotton, hair and canvas ply belting for machinery**	7½ per cent. ad valorem ..	..	..	..

*Woollen waste and rugs are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XI—*contd.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*contd.*				
50 (4)	Ropes, cotton .. — ..	Free ..	— ..	..	..
50 (5)	Oil cloth and floor cloth — ..	30 per cent. ad valorem ..	..	..	..
50 (6)	Cordage, rope and twine of vegetable fibre other than jute and cotton, not otherwise specified.	30 per cent. ad valorem ..	—	..	(a) For twine required for Cricket Bat Industry see Special Schedule item 56. (b) For rope cords and twine of vegetable fibre other than cotton see Special Schedule item 41.
50 (7)	Mats and Mattings, not otherwise specified ..	30 per cent. ad valorem ..	—	—	—
50 (8)	Coir fibre, coir yarn and coir mats and matting ..	36 per cent. ad valorem ..	..	24 per cent. ad valorem.	24 per cent. ad valorem.
	Tariff value— Rs. A. P. per cwt. Coir fibre 23 0 0	—			
51	Socks and stockings made wholly or mainly from silk or artificial silk.	75 per cent. ad valorem ..	..	..	..
51 (1)	Woollen hosiery and woollen knitted apparel, that is to say, all hosiery and knitted apparel containing not less than 15 per cent. of wool by weight.	25 per cent. ad valorem or Re. 1-2 per lb., whichever is higher plus one-fifth of the total duty.	..	..	..
51 (2)	Cotton knitted apparel, including apparel made of cotton interlocking material, cotton undervests, knitted or woven, and cotton socks and stockings—				
	(a) of a weight not exceeding 4 lbs., per dozen	25 per cent. ad valorem or 12 annas per lb., whichever is higher plus one-half of the total duty.	..	..	For cotton pull-overs and slipovers see special schedule item 53.
	(b) of a weight exceeding 4 lbs., per dozen ..	25 per cent. ad valorem or 10 annas per lb., whichever is higher plus one-half of the total duty.	..	..	..
51 (3)	Cotton knitted fabric — — ..	50 per cent. ad valorem or 12 annas per lb., whichever is higher plus one-fifth of the total duty.	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF —*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	Indian and Indian States.
	SECTION XI—*concld.*				
	TEXTILE MATERIALS AND TEXTILE GOODS—*concld.*				
52	Apparel, hosiery, haberdashery, millinery and drapery, not otherwise specified.	30 per cent. ad valorem	..	..	For patties generally known as Banarsi pattis and Sari borders see Special Schedule item 31(b) also see item 8 (b) of Special Schedule.
52 (1)	Silk or artificial silk goods used or required for medical purposes, namely:—silk or artificial silk ligatures, elastic silk or artificial silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensory bandages, silk or artificial silk abdominal belts, silk or artificial silk web catheter, tubes, and oiled silk or artificial silk.	30 per cent. ad valorem	..	..	..
52 (2)	Uniforms and Accoutrements appertaining thereto, imported by a public servant for his personal use.	Free	..	..	..
52 (3)	Insignia and Badges of official British and Foreign Orders.	Free	..	..	..
52 (4)	Lace and trimmings, made of cotton or linen	25 per cent. ad valorem	..	..	..
53	Textile manufactures, not otherwise specified	30 per cent. ad valorem	..	..	For cotton waste see Special Schedule item 37.
53 (1)	Rags and other paper-making materials excluding wood pulp.	Free	..	..	..
53 (2)	Linen embroideries	25 per cent. ad valorem	..	..	..
	SECTION XII				
	FOOTWEAR, HATS, UMBRELLAS AND PARASOLS, ARTICLES OF FASHION.				
54	Boots and Shoes	25 per cent. ad valorem or six annas per pair, whichever is higher plus one-fifth of the total duty	..	..	See Special Schedule item 30.
*54(1)	....	....	..	..	..
54 (2)	Uppers for boots and shoes unless entirely made of leather.	25 per cent. ad valorem or three annas per pair, whichever is higher plus one-fifth of the total duty.	..	..	..
55	Pith hats and helmets and hatters were, not otherwise specified.	30 per cent. ad valorem	..	..	..
55 (1)	Fezes	20 per cent. ad valorem	..	..	..

*There are no entries bearing Item No. 54 (1).

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rete of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XII.—*concld.*				
	FOOTWEAR HATS, UMBRELLAS AND PARASOLS; ARTICLES OF FASHION—*concld.*				
55 (2)	Straw hats	20 per cent. ad valorem ..	..	..	..
55 (3)	Hats, caps and bonnets, all sorts, excluding Fezes, Pith hats and helmets and Straw hats.	20 per cent. ad valorem	..	..	..
56	Parasols and Sunshades and fittings for umbreallas, parasols and sunshades.†	30 per cent. ad valorem	..	..	..
56 (1)	Umbrellas	25 per cent. ad valorem or eight annas each, whichever is higher plus one-fifth of the total duty.	..	..	..
*57	..	..	..	..	..
	SECTION XIII.				
	WARES OF STONE AND OF OTHER MINERAL MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE				
58	Articles made of Stone or Marble	30 per cent. ad valorem ..	..	..	..
58 (1)	Asbestos manufactures, not otherwise specified ..	30 per cent. ad valorem ..	..	..	For Asbestos powder see Special Schedule item 49.
58 (2)	Packing—Engine and Boiler—all sorts not otherwise specified.	30 per cent. ad valorem ..	..	..	..
59	Building and Engineering materials, all sorts not of iron, steel or wood not otherwise specified, including tiles other than glass, earthenware or porcelain tiles, and fire bricks not being componant parts of any articles included in item No. 72 or No. 74 (2).‡	30 per cent. ad valorem	..	..	..
59 (1)	Building and Engineering bricks	30 per cent. ad valorem	..	..	
59 (2)	Earthenware, china and porcelain, all sorts not otherwise specified.	35 per cent. ad valorem ..	..	..	..
59 (3)	Earthenware pipes and sanitary ware	30 per cent. ad valorem ..	..	..	..
59 (4)	Tiles of earthenware and porcelain	25 per cent. ad valorem or two annas per square foot, whichever is higher plus two-fifth of the total duty.	..	..	..
59 (5)	Domestic Earthenware, china and porcelain, the following, namely :—				
	(a) Tea cups and coffee cups—				
	(i) having a capacity of more than 7½ ozs. ..	25 per cent. ad valorem or ten annas per dozen, whichever is higher plus two-fifths of the total duty.	..	..	..

*There are no entries bearing Item No. 57.

†Fittings for umbrellas, parasols and sunshades are exempt from payment of so much of the customs duty leviable thereon as is in excess of 15 per cent. *ad valorem*.

‡Sand is exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIII—*contd.*				
	WARES OF STONE AND OF OTHER MINERAL MATERIALS; CERAMIC PRODUCTS, GLASS AND GLASSWARE—*contd.*				
59 (5)	**Domestic Earthenware, china and porcelain, the following, namely**—*contd.*				
	(ii) having a capacity of not more than 7½ ozs.	25 per cent. ad valorem or four annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(b) Saucers—				
	(i) for use with teacups or coffee cups having a capacity of more than 7½ ozs.	25 per cent. ad valorem or five annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(ii) for use with tea cups or coffee cups having a capacity of not more than 7½ ozs.	25 per cent. ad valorem or two annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(c) Tea-pots—				
	(i) having a capacity of more than 20 ozs. ..	25 per cent. ad valorem or Rs. 3 per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(ii) having a capacity of more than 10 ozs. and not more than 20 ozs.	25 per cent. ad valorem or Rs. 1-8 per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(iii) having a capacity of not more than 10 ozs.	25 per cent. ad valorem or twelve annas per dozen, which is higher plus two-fifth of the total duty.	..	..	..
	(d) Sugar-bowls	25 per cent. ad valorem or Rs. 1-8 per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(e) Jugs having a capacity of over 10 ozs. ..	25 per cent. ad valorem or twelve annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..
	(f) Plates over 5½ inches in diameter—				
	(i) over 8½ inches in diameter	25 per cent. ad valorem or Re. 1 per dozen, whichever is higher plus two-fifth of the total duty.			
	(ii) not over 8½ inches in diameter ..	25 per cent. ad valorem or ten annas per dozen, whichever is higher plus two-fifth of the total duty.	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*concld.*

Item No.	Name of article	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIII —*concld.*				
	WARES OF STONES AND OF OTHER MINERAL MATERIALS, CERAMIC PRODUCTS, GLASS AND GLASSWARE—*concld.*				
59 (6)	Covered crucible for glass-making	30 per cent. ad valorem ..	..	..	..
60	Glass and Glassware not otherwise specified, and lacquered ware.	37½ per cent. ad valorem .	..	..	For glassware Indian see item 14 of Special Schedule.
60 (1)	Glass globes and chimneys for lamps and lanterns—				
	(a) Globes for hurricane lanterns	25 per cent. ad valorem or four annas and six pies per dozen whichever is higher plus one-fifth of the total duty.	..	..	For glassware Indian see item 14 of Special Schedule.
	(b) Other globes and chimneys having an external base diameter of over one inch.	25 per cent. ad valorem or three annas per dozen, whichever is higher plus one-fifth of the total duty.	..	..	Do.
60 (2)	Electric lighting bulbs, not otherwise specified ..	60 per cent. ad valorem ..	..	..	..
60 (3)	Glass bangles	60 per cent. ad valorem ..	..	..	See Special Schedule item 15 and 26.
60 (4)	Glass beads and false pearls	50 per cent. ad valorem ..	..	..	Do.
60 (5)	Electric lighting bulbs for torches and automobiles	50 per cent. ad valorem ..	..	..	..
60 (6)	Sheet and plate glass	45 per cent. ad valorem ..	..	..	..
	SECTION XIV.				
	REAL PEARLS, PRECIOUS STONES, PRECIOUS METALS AND WARES OF THOSE MATERIALS, COIN (SPECIE).				
61	Precious Stones, unset and imported uncut, and Pearls, unset.	Free ..	..	..	..
61 (1)	Precious Stones, unset and imported cut* ..	30 per cent. ad valorem ..	..	..	..
61 (2)	Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling†.	4 annas per ounce. ..	..	..	..
61 (3)	Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	Rs. 12-8 per tola of 180 grains fine.	..	..	..
61 (4)	Silver plate and silver manufacture, all sorts not otherwise specified.	60 per cent. ad valorem ..	..	..	..

*Precious stones imported cut and unset are liable to duty at 6 per cent. *ad valorem*.

†The rate of excise duty until further notice, on all silver produced in silver works in India, is 3 annas and 7-1/5 pies per ounce Troy.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIV—*contd.*				
	REAL PEARLS, PRECIOUS STONES, PREVIOUS METALS AND WARES OF THOSE MATERIALS, COIN (SPECIE) —*contd.*				
61 (5)	Silver thread and wire (including so-called gold thread and wire mainly made of silver) and silver leaf including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of alike nature, of whatever metal made.	75 per cent. ad valorem ..	..	..	See Special Schedule item 31.
61 (6)	Gold plate, gold leaf and gold manufactures, all sorts not otherwise specified.	60 per cent. ad valorem ..	..	..	..
61 (7)	Gold or gold-plated pen nibs	60 per cent. ad valorem ..	..	..	..
61 (8)	Articles, other than cutlery and surgical instruments plated with gold or silver.	75 per cent. ad valorem ..	..	..	..
61 (9)	Cutlery plated with gold or silver	75 per cent. ad valorem ..	..	..	..
61 (10)	Jewellery and Jewels	60 per cent. ad valorem ..	..	..	..
61 (11)	Articles of imitation jewellery (including buttons and other fasteners) which consist of, or include, base metal plated with gold or silver or both and in which the proportion of gold or silver or both together to total metallic contents is less than 1.5 per cent.	30 per cent. ad valorem ..	..	..	..
62	Current coin of the Government of India ..	Free ..	..	..	..
62 (1)	Silver coin, not otherwiae specified	4 annas per ounce ..	..	..	..
62 (2)	Gold coin	Rs. 12-8 per tola of 180 grain fine. ..	..	..	..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XV.				
	BASE METALS AND ARTICLES MADE THEREFROM.				
63	Iron or Steel, old	18¾ per cent. ad valorem	..	..	..
63 (1)	Iron alloys, *viz.*, ferro-manganese, ferro-chrome, spiegeleisen and the like as commonly used for steel making.	18¾ per cent. ad valorem	..	..	..
63 (2)	Iron or steel angle, channel, tee, flat [other than alloy, tool or special steel specified in Item No 63 (30)], beam, zed, trough and pilling—				
	(a) not fabricated—				
	(i) of British or Indian manufacture—				
	not coated with other metals ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† or 10 per cent. ad valorem whichever is higher plus one-fifth of the total duty.	..	..	..
	coated with other metals ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ; † or 10 per cent. ad valorem whichever is higher plus one-fifth of the total duty.	..	..	..
	(ii) not of British or Indian manufacture ..	1¾ times the excise duty leviable for the time being on steel ingots produced in India ; † plus Rs. 43 per ton ; plus one-fifth of the total duty.	..	..	..
	(b) fabricated—				
	(i) of British or Indian manufacture ..	1¾ times the excise duty leviable for the time being on steel ingots produced in India ; † plus Rs. 40 per ton plus one-fifth of the total duty.	..	..	.. ‡
	(ii) not of British or Indian manufacture ..	1¾ times the excise duty leviable for the time being on steel ingots produced in India ; † plus Rs. 40 per ton ; † plus one-fifth of the total duty.	..	..	.. ‡

†The rate of excise duty until further notice on all steel ingots produced in India is Rs. 4 per ton.

‡Rebate of Rs. 2-8 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63 (3)	Iron or steel [other than alloy, tool or special steel specified in item No. 63 (30)] bar and rod—				
	(i) of British or Indian manufacture ..	1⅓ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 10 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	.. §
	(ii) not of British or Indian manufacture ..	1⅓ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 39 per ton ; or 20 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..
63 (4)	Iron, pig	18¾ per cent. ad valorem	..	..	..
63 (5)	Iron rice bowls	18¾ per cent. ad valorem	..	..	..
63 (6)	Cast iron pipes and tubes : also cost iron fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like—		..	..	..
	(i) of British or Indian manufacture † ..	12 per cent. ad valorem	..	..	.. §
	(ii) not of British or Indian manufacture ..	Rs. 69 per ton ..	..	..	..
63 (7)	Cast iron plates	18¾ per cent. ad valorem	..	..	..
63 (8)	Steel ingots	The excise duty leviable for the time being on steel ingots produced in India;* or 15 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..
	Iron or steel blooms, billets and slabs, provided that no piece less than 1½ inches square or thick shall be included in this item ‡				
63 (9)	Iron or steel structures, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of iron or steel bars, sections, plates or sheets, for the construction od buildings, bridges tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builder's hardware or any of the articles specified in Item Nos. 72, 72(3), 74(1), 75(3), 75(4) or 76 (1)—		..	..	..
	(a) of British or Indian manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in India ; * plus Rs. 40 per ton plus one-fifth of the total duty.	..	..	.. §
	(b) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ; * plus Rs. 40 per ton plus one-fifth of the total duty.	..	..	.. §

*The rate of excise duty until further notice on all steel ingots produced in India is Rs. 4 per ton.

† Cast iron fittings for cast iron pipes and tubes that is to say, bends, boots, elbows, tees, sockets plugs, valves, cocks and the like of British or Indian manufacture are exempt from so much of the duty as is in excess of Rs. 69 per ton.

‡ Iron or steel billets are exempt from payment of the alternative of *ad valorem* duty.

§ Rebate of Rs. 7-8 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produced or manufacture of.		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63 (10)	Steel, tin plates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers—				
	(i) of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 38 per ton plus one-fifth of the total duty.	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 59 per ton plus one-fifth of the total duty.	..	..	..‡
63 (11)	Iron or Steel anchors and cables	18 per cent. ad valorem	..	..	..
63 (12)	A. Iron or Steel bolts and nuts, including hook-bolts and nuts for roofing but excluding fish bolts and nuts—				
	(i) of British or Indian manufacture† ..	1½ times the excise duty leviable for the time being on steel ingots produced in India;* or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 1-9-0 per cwt. plus one-fifth of the total duty.	..	..	..‡
	B. Iron or Steel fish bolts and nuts—				
	(i) of British or Indian manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in India*: or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India;* plus Rs. 4-5-0 per cwt. plus one-fifth of the total duty.	..	..	..‡

*The rate of excise duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

†Iron or steel bolts and nuts of British or Indian manufacture, including hook-bolts and nuts for roofing but excluding fish bolts and nuts are exempt from so much of the duty as is in excess of Rs. 44-11½ per ton.

‡Rebate of Rs. 2-8-0 per ton will be granted on the import of all iron and steel manufactures which will be deducted the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63 (13)	Iron or Steel expanded metal	18¾ per cent. ad valorem	..	..	..‡
63 (14)	Iron or Steel hoops and strips not otherwise specified.	24 per cent. ad valorem	12 per cent. ad valorem.	..	See Special Schedule item 41.
63 (15)	Iron or Steel rivets—				
	(i) *of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ;† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 1-14-0 per cwt. plus one-fifth of the total duty.	..	..	..‡
63 (16)	Iron or Steel nails and washers, all sorts not otherwise specified.	18¾ per cent. ad valorem	..	..	..‡
63 (17)	Iron or Steel pipes and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets—				
	(i) of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 12 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 35 per ton plus one-fifth of the total duty.	..	..	..‡
63 (18)	Iron or Steel pipes and tubes ; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified.	18¾ per cent. ad valorem	..	..	..‡

*Iron or steel rivets of British or Indian manufacture are exempt from so much of the duty as is in excess of Rs. 52-3-4/5 per ton.

†The rate of excise duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

‡Rebate of Rs. 2-8 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(19)	**Iron or Steel plates excluding cast iron plates—**				
	(a) not fabricated—				
	(i) of British or Indian manufacture*—				
	not coated with other metals ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..§
	coated with other metals	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..§
	(ii) not of British or Indian manufacture ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 25 per ton plus one-fifth of the total duty.	..	..	..§
	(b) fabricated —				
	(i) of British or Indian manufacture ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 40 per ton plus one-fifth of the total duty.	..	..	..§
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India plus;† Rs. 40 per ton plus one-fifth of the total duty.	..	..	..§
63 (20)	**Iron or Steel sheets other than high silicon electrical** steel sheets—				
	(a) not fabricated—				
	(1) not galvanized—				
	(i) of British or Indian manufacture ‡ ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 11 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..§
	(ii) not of British or Indian manufacture ..	1¼ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 32 per ton plus one-fifth of the total duty.	..	..	..§

*Iron or steel plates of British or Indian manufacture, assessable under thus sub-item are exempt from so much of the duty as is in excess of Rs. 30-6-2/5 per ton.

†The rate of ...se duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

‡Iron or steel ...ets of British or Indian manufacture assessable under this sub-item are exempt from so much of the duty as is in excess of Rs. 44-12-4/5 per ton.

§Rebate of Rs. 2-8-0 per ton will be granted on the import of all iron and steel manufacture which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63 (20) *contd.*	**Iron or Steel sheets other than high silicon electrical steel sheets**—*contd.*				
	(a) not fabricated—*contd.*				
	(1) galvanized—				
	(i) of British or Indian manufacture* ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 10 per ton; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..¶
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 40 per ton plus one-fifth of the total duty.**	..	..	..¶
	(b) fabricated—				
	(1) not galvanized—				
	(i) of British or Indian manufacture‡ ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 12 per ton; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..¶
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 35 per ton plus one-fifth of the total duty.**	..	..	..¶
	(2) galvanised —				
	(i) of British or Indian manufacture§ ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 11 per ton; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..¶
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 44 per ton plus one-fifth of the total duty.**	..	..	..¶

*Iron or steel sheets of British or Indian manufacture assessable under this sub-item are exempt from so much of the duty as is in excess of Rs. 54 6 2/5 per ton.

†The rate of excise duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

‡Iron or steel sheets of British or Indian manufacture assessable under this sub-item are exempt from so much of the duty as is in excess of Rs. 49 3 1/5 per ton.

§Iron or steel sheets of British or Indian manufacture assessable under this sub-item are exempt from so much of the duty as is in excess of Rs. 60 per ton.

¶ Rebate of Rs. 2-8-0 per ton will be granted on all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SECHEDULE—IMPORT TARIFF.—*contd.*

Item No	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XV—*contd.*				
	BASE METALS AND ATRICLES MADE THEREFROM—*contd.*				
63 (21)	**Iron or steel Railway Track Material—**				
	A. Rails (including tramway rails the heads of which are not grooved)—				
	(a) 30 lbs. per yard and over, and fish-plates therefor—				
	(i) of British or Indian manufacture ..	**1½ times the execise duty leviable for the time being on steel ingots produced in India;† or 10 per cent. advalorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;† 20 per cent ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(b) under 30 lbs. per yard and fish-plates therefor—				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ; † plus Rs. 10 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;† plus Rs. 39 per ton plus one fifth of the total duty.**	..	..	..‡
	B. Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts for tramway rails the heads of which are not grooved—				
	(a) for rails 30 lbs. per yard and over—				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or India manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;† or 20 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡

† The rate of excise duty until further notice, on all steel ingots produced in India is Rs. 4 per ton.

‡ Rebate of Rs. 2-8 per ton will be granted on the import of all iron and steel manufacture which will be deducted from he amount of duty determined at the time of assessment.

GENERAL SCHEDULE —IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce of manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(21 *contd.*	**Iron or steel Railway Track Material—*contd.***				
	B. Switches and crossings, etc.—*contd.*				
	(b) for rails under 30 lbs. per yard—				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots propuced in India;† plus Rs. 11 per ton ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India:† plus Rs. 43 per ton plus one-fifth of the total duty.**	..	..	..§
	C. Sleepers, and sleeper bars, other than cast iron—				
	(i) of British or Indian manufacture ‡ ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..§
	(ii) not of British or Indian manufacture ‡ ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† or 20 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..§
	D. Spikes (other than dog-spikes) and tie-bars—				
	(i) of British or Indian mabufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India:† plus Rs. 10 per ton ; or 10 per cent. ad valorem, whichever is higher plua one fifth of the total duty.**	..	..	..§
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India;† plus Rs. 39 per ton plus one-fifth of the total duty.**	..	..	..§

†The rate excise duty until further notice, on all steel ignots produced in India is Rs. 4 per ton.
‡Iron or steel sleeper bars, other than cast iron are exempt from payment of the alternative *ad valorem* duty.
§Rebate of Rs. 2-8 o per ton will be granted on the import of all iron and steel manufactures which will be deduct the from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE —IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	Indian and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(21) *contd.*	**Iron or Steel Railway Track Material**—*contd.*				
	E. Dog-spikes—				
	(i) of British or Indian manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in India† plus 7 annas per cwt. ; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 2-15-0 per cwt. plus one-fifth of the total duty.	..	..	..‡
	F. Gibs, cotters, keys (including tapered key bars) distance pieces and other fastenings for use with iron or steel sleepers—				
	(i) of British or Indian manufaxture	1½ times the excise duty leviable for the time being on steel ingots produced in India† plus 7 annas per cwt.; or 10 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.	..	..	..‡
	(ii) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 2-15-0 per cwt. plus one-fifth of the total duty.	..	..	..‡
63(22)	**Iron or Steel Railway Track materials not otherwise specified, including bearing plates, cast iron sleepers and lever boxes.**	18¾ per cent ad valorem	..	..	..‡
63(23)	**Iron or Steel Tramway Truck materials not otherwise specified, including rails fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.**	18¾ per cent. ad valorem	..	..	..‡
63(24)	**Iron or Steel barbed or stranded wire and wire rope**	24 per cent. ad valorem.	12 per cent ad valorem	..	12 per cent ad valorem.

†The rate of excise duty until further notice on all steel ingots produced in India is Rs. 4 per ton.

‡Rebate of Rs. 2-3-0 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produced or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.* BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(25)	**Iron or Steel wire, other than high carbon or spring steel wire, barbed or stranded wire, wire rope or wire netting; and iron or steel wire nails—**				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 25 per ton plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 60 per ton plus one-fifth of the total duty.**	..	..	..
63(26)	**Iron or Steel (other than bar or rod) specially designed for the reinforcement of concrete.**	**18¾ per cent. ad valorem**	..	..	..‡
63(27)	**Iron or Steel, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, take to pieces and shipped for re-assembly in India**				
	(i) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India or 10 per cent. † ; ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	(ii) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India† plus Rs. 27-8-0 per ton ; or 20 per cent ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..‡
	Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.				
63(28)	**All sorts of Iron and Steel and manufactures thereof not otherwise specified.** *Tariff values* Iron and Steel cans or drums— When imported containing kerosene and motor spirit, namely :—	**30 per cent. ad valorem**	..	..	Free‡
		Rs. a. p. per can.			
	Cans, tinned, of four gallons capacity.	1 2 0			
		per can or drum.			
	Cans or drums, not tinned, of two gallons capacity—	Rs. a. p.			
	(a) with faucet caps	.. 2 0 0			
	(b) ordinary	.. 0 12 0			
		per drum.			
	Drum of four gallons capacity.—	Rs. a. p.			
	(a) with faucet caps	.. 2 12 0			
	(b) ordinary ..	1 8 0			

†The rate of excise duty until further notice, on all steel ingots produced in British India is Rs. 4 per ton.

‡Rebate of Rs. 2-8-0 per ton will be granted on the import of all iron and steel manufactures which will be deducted from the amount of duty determined at the time of assessment.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(29)	**Enamelled ironware, the following, namely :—**				
	(a) Sign-boards	**25 per cent. ad valorem or four and a half annas per square foot, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(b) Domestic hollow-ware, the following, namely, basins, bowls, dishes, plates and thalas, including rice-cups, rice-bowls and rice-plates—				
	(i) having no diameter exceeding 19 centimetres.	**25 per cent. ad valorem or per dozen four annas plus one anna for every two centimetres or part thereof by which any diameter exceeds 11 centimetres, whichever is higher plus one-fifth of the total duty.**	..	..	..
	(ii) having any diameter exceeding 19 centimetres.	**25 per cent. ad valorem or per dozen eight annas plus two annas for every two centimetres or part thereof by which any diameter exceeds 19 centimetres, whichever is higher plus one-fifth of the total duty.**	..	..	..
63(30)	**Rods or bars of alloy, tool or special steel of the following categories, but excluding precision ground and polished bars, bright drawn bars, blue reeled bars and silver steel finish bars :**				
	(1) High speed steel containing more than 13 per cent. tungsten,				
	(2) Stainless and heat resisting steel containing more than 11 per cent. chromium,				
	(3) Other alloy steels not included in category (i) or (ii) containing any of the following :—				
	(i) 0-40 per cent. or more of chromium or nickel ;				
	(ii) 0-10 per cent. or more of molybdenum, tungsten or vanadium ; or				
	(iii) 10-00 per cent. or more of manganese :—				
	**(a) of British or Indian manufacture .. .. ..

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
63(31)	**HIGH SILICON ELECTRICAL STEEL SHEETS—**				
	(a) of British or Indian manufacture† ..	1⅓ times the excise duty leviable for the time being on steel ingots produced in India,* plus Rs. 11 per ton, or 10 per cent. ad valorem, whichever is higher plus one-fifth of such higher amount.	..	..	..
	(b) not of British or Indian manufacture ..	1⅓ times the excixe duty leviable for the time being on steel ingots produced in India,* plus Rs. 32 per ton, plus one-fifth of the total of such amounts.	..	..	..
63(32)	**HIGH CARBON OR SPRING STEEL WIRE –**				
	(a) of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India,* plus Rs. 25 per ton, plus one-fifth of the total of such amounts.	..	..	..
	(b) not of British or Indian manufacture ..	1½ times the excise duty leviable for the time being on steel ingots produced in India,* plus Rs. 60 per ton, plus one-fifth of the total of such amounts.	..	..	..
63(33)	**IRON STEEL WOOD-SCREWS**	30 Per. cent ad valorem	..	..	..
63(34)‡	Iron or steel hoops—				
	(a) jute baling hoops –				
	(i) of British or Indian manufacture ..	30 per cent. ad valorem ..	..	..	..
	(ii) not of British or Indian manufacture ..	40 per cent. ad valorem ..	..	..	..
	(b) Cotton baling hoops—				
	(i) of British or Indian manufacture ..	30 per cent. ad valorem ..	..	..	..
	(ii) not of British or Indian manufacture ..	40 per cent. ad valorem ..	..	..	..
63(35)	Ferro-silicon	18¾ per cent. ad valorem	..	..	..
64	Copper, wrought and manufactures of copper, all sorts not otherwise specified—				
	(a) of British or Indian manufacture	24 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	36 per cent. ad valorem ..	..	..	..
64(1)	Copper, scrap	Free ..	..	..	..
64(2)	Copper unwrought, ingots, blooms, slabs, cakes, ties, blocks, bricks, billets, cathodes, blister, bars (electrolytic wire bars).	Free ..	..	..	..

*The rate of excise duty until futher notice on all steel ingots produced in India is Rs. 4 per ton.

†Iron or steel sheets of British manufacture assessable under the sub-item are exempt from so much of the duty is in the excess of Rs. 44 12-4/5 per ton.

‡The rates shown against the item shall be brought into force on the date on which a notification is issued to that effect. In the mean time these articles should continue to be subject to a revenue duty of 24 per cent. *ad valorem*—Standard, and 12 per cent, *ad valorem*—United Kingdom Preferential, under item No. 63(14).

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
64(3)	Copper rods, other than electrolytic copper rods—				
	(a) of British or Indian manufacture ..	35 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	45 per cent ad valorem ..	..	..	..
64(4)	Electrolytic copper rods or black copper rods (in coils)—				
	(a) of British or Indian manufacture ..	20 per cent. ad valorem ..	..	..	..
	(b) not of British or Indian manufacture ..	30 per cent advalorem ..	..	..	..
65	All non-ferrous nickel alloys including German silver, nickel-silver and cupro-nickel—				
	(a) Containing 40 per cent. or less by weight of nickel.	30 per cent ad valorem ..	..	..	..
	(b) Containing more than 40 per cent. by weight of nickel.	30 per cent. ad valorem ..	..	..	..
65(1)	Nickel, pellets, cakes, slabs, annodes, shorts, blocks, granules and scraps.	Free ..	..	..	..
66	Aluminium—circles, sheets and other manufactures not otherwise specified.*	30 per cent. ad valorem	..	..	..
66(1)	Unwrought ingots, blocks and bars of aluminium.	30 per cent. ad valorem ..	..	..	..
67	Lead, wrought—the following articles, namely, pipes, tubes and sections.	30 per cent. ad valorem ..	..	..	..
67(1)	Lead sheets for tea chests	30 per cent ad valorem ..	..	..	..
67(2)	Lead sheets other than sheets for tea chests ..	20 per cent. ad valorem ..	..	..	..
67(3)	Lead ingots, pigs and lead scrap	Free ..	..	..	..
68	Zinc or spelter, wrought or manufactured not otherwise specified	30 per cent. ad valorem ..	..	..	..
68(1)	Zinc, unwrought, including cakes, bars, blocks, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	Free ..	..	..	..
68(2)	Zinc sheets not otherwise specified	20 per cent. ad valorem ..	..	..	..
68(3)	Mazak or alloys of zinc and aluminium containing not less than 94 per cent. zinc.	Free ..	..	..	..
69	Tin, block	Free ..	..	..	..
69(1)	Tin scrap and tin plate scrap	Free ..	..	..	..
69(2)	Tin solders, white metal and antifriction alloys ..	30 per cent. ad valorem ..	..	..	..

*The following duties of customs have been imposed on (a)-aluminium ingots and (b) aluminium sheets and circles, namely :—

(a) Aluminium ingots..... Rs. 318 per ton in addition to the duty leviable under item 66(1) of the General Schedule to the State Customs (Import) Tariff.

(b) Aluminium sheets and circles..... Rs. 121 per ton in addition to the duty leviable under item 66 or 66(3) of the General Schedule to the State Customs (Import) Tariff.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*contd.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*contd.*				
70	Brass wrought and manufactures thereof not otherwise specified.	30 per cent. ad valorem ..	..	..	For brass copper and Bronze Scraps and old broken utensils unfit for use as such see Special Schedule item 47.
70(1)	All non-ferrous alloys and manufactures of metals and alloys not otherwise specified.	30 per cent. ad valorem ..	..	..	..
70(2)	CRUDE ANTIMONY	20 per cent. ad valorem ..	..	..	.
70(3)	ANTIMONY, other than crude antimony ..	30 per cent. ad valorem ..	..	..	..
70(4)	Brass unwrought, ingots, billets, cakes, slabs, blooms (excluding scrap), that is to say, ingots, etc., containing (1) copper 55 to 74 per cent, (2) zinc 26 to 43 per cent. and (3) components other than copper and zinc including impurities not exceeding 3 per cent, of which not more than one-half should be tin.	10 per cent. ad valorem ..	..	..	..
70(5)	Brass wires and rods	35 per cent. ad valorem ..	..	..	..
70(6)	Yellow metal alloys other than brass, such as gun-metal, bronze, bell-metal and phosphor-bronze and manufactures thereof not otherwise specified.	30 per cent. ad valorem ..	..	..	..
70 (7)	Cobalt, Chromium, tungsten, magnesium and all other non-ferrous virgin metals not otherwise specified.	Free ..	..	..	..
70(8)	All non-ferrous metal scraps and scraps of alloys of non-ferrous metals not otherwise specified.	Free ..	..	..	..
70(9)	Type Metal ..	30 per cent. ad valorem	..	..	..
71	Hardware, ironmogery and tools, all sorts not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements. *Tariff value*— Crown corks (except those bearing monogram or trade mark or name of an importer). Rs. A. P. per gross. 1 0 0	30 per cent. ad valorem ..	..	..	For kahi (spade) see Special Schedule item 35.
71(1)	The followimg Hardware, ironmongery and tools , namely agricultural implements not otherwise specified, buckets of tinned or galvanized iron, and pruning-knives.	30 per cent. ad valorem ..	..	..	..
71(2)	Cutlery, all sorts not otherwise specified ..	37½ per cent. ad valorem	..	..	..
71(3)	Metal furniture and cabinetware	37½ per cent. ad valorem	..	..	..
71(4)	Printing type	One anna and six pies per lb.	..	..	..

GENERAL SCHEDULE— IMPORT TARIFF—*contd.*

Item No.	Name of article	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XV—*concld.*				
	BASE METALS AND ARTICLES MADE THEREFROM—*concld.*				
71(5)	The following printing materials, namely, leads, brass, rules wooden and metal quoins, shooting sticks and galleys and metal furniture.	3 per cent. ad valorem ..	..	..	..
71(6)	Racks for the withering of tea leaf* ..	3 per cent. ad valorem ..	..	..	..
71(7)	Hurricane Lanterns	30 per cent. ad valorem ..	..	..	..
	SECTION XVI.				
	MACHINERY AND APPARATUS ; ELECTRICAL MATERIAL.				
71(8)	Grinding wheels and segments	100 per cent. ad valorem	..	..	..
71(9)	Stoves for use with Kerosene, Gasolene or liquid fuels and burners therefor.	20 per cent. ad valorem	..	..	..
71(10)	Safety razors and parts therefor, including blades.	30 per cent. ad valorem	..	..	..
72	Machinery, namely, such of the following articles as not otherwise specified†.—	10 per cent. ad valorem	..	..	..
	(a) prime-movers, boilers locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts ;				
	(b) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts ;				
	(c) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose ;				
	(d) control gear, self-acting or otherwise, and transmission-gear designs for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton ;				
	(e) electrical wires and cables insulated or not, and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.				
	Note.—The term 'Industrial system' used in sub-item (c) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.				

* Component parts of racks for the withering of tea leaf when proved to have been imported for use in racks for the withering of tea leaf are also liable to duty at 3 per cent. *ad valorem*.

†Coffee pulpers & component parts thereof are exempt from payment of import duty, provided that nothing shall be deemed to [illegible] a component part of a coffee pulper for the purpose of this exemption [illegible]

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS ; ELECTRICAL MATERIAL—*contd.*				
72(1)	The following textile machinery and apparatus by whatever power operated, namely, healds ; heald cords and heald knitting needles ; reeds and shuttles ; warp and weft preparation machinery and looms ; bobbins and pirns; dobbies ; Jacquard machines ; Jacquard harness linen cords ; Jacquard cards ; punching plates for Jacquard cards ; warping mills ; multiple box sleys ; solid border sleys ; tape sleys ; swivel sleys ; tape looms ; hosiery machinery ; coir mat shearing machines ; coir fibre willowing machines ; heald knitting machines ; dobby cards ; lattices and lags for dobbies ; wooden winders ; silk looms ; silk throwing and reeling machines ; cotton yarn reeling machines ; sizing machines ; doubling machiness ; silk twisting machines ; cone winding machines ; piano card cutting machines ; harness building frames ; cards lacing frames ; drawing and denting books ; sowing thread balls making machines ; cumbli finishing machinery ; hank boilers ; cotton carding and spinning machines ; mail eyes, lingoes, comber boards and comber board frames ; take-up motions, and temples ; picking bands ; picking sticks, ; printing machines ; roller cloth ; clear cloth ; sizing flannel ; and roller skins.*	10 per cent. ad valorem ..	..	..	..
72(2)	Printing and Lithographic Material, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electro-type blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic map rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type-casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines but excluding ink and paper.†	10 per cent. ad valorem ..	..	..	..

*The following textile machinery and apparatus and component parts thereof, namely (1) ground stamping manchines, (2) automatic hand repeating machines, (3) pattern cutting machines, (4) cloth analysis machines, (5) hand card punches and (6) automatic weaver knotters are also liable to duty at 10 per cent. *ad valorem*, provided that nothing shall be deemed to be a component part of textile machinery and apparatus for the purpose of this exemption unless it is essential for the working of such machinery and apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose. Under the same Notifications jacquard harness linen cordage is liable to duty at 10 per cent. *ad valorem* or 4 annas per lb. whichever is higher and striking combs used in textile machinery at 10 per cent. *ad valorem*.

†The following prinitng machinery and apparatus, namely, composing racks and cases, composing cabinets, diestamping machines, galley racks, embossing machines, graining machines, furniture cases and racks, line-up and register tables, book sewing machines, and cloths tripping machines are liable to duty at 10 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERIAL—*contd.*				
72 (3)	Component parts of machinery as defined in Items Nos. 72, 72 (1) and 72 (2), namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purposes some special shape or quality which would not be essential for their use for any other purpose; Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Inspector of Customs to be reasonable.	10 per cent. ad valorem	..	..	..
72 (4)	Passenger Lifts and component parts and accessories thereof.	25 per cent. ad valorem	..	..	..
72 (5)	Domestic Refrigerators and parts therefor, such as are specially designed for use with such refrigerators.	30 per cent. ad valorem	24 per cent. ad valorem.	..	24 per cent. ad valorem.
72 (6)	Machinery and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one-brake horse-power.*	30 per cent. ad valorem	..	..	..
72 (7)	Water-lifts, sugar-mills, sugar centrifuges, sugar pug-mills, oil-presses, and parts thereof, when constructed so that they can be worked by manual or animal power and pans for boiling sugar-cane juice	Free	..	..	..
72 (8)	The following Agricultural Implements, namely, winnowers, threshers, moving and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gear, cultivators, scarifiers, harrows, cold-crushers, seed-drills, hay-tedders, potato-diggers, latex spouts, spraying machines powder-blowers, white-ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn shellers, cultipackers, drag scrappers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes; also component parts if these implements, or machines provided that they can be readly fitted into their proper places in the implements or machines for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.† ‖	Free	..	..	..

*Spare parts of machines whether new or second hand when imported from India are exempt from payment of customs duty provided the Director of Industries certifies in each case that the part to be imported is necessary to keep the machine going for the purpose for which it has been installed. This concession will not apply to accessories like shettle and belting etc. but will be restricted only to the integral parts of a machine.

†The following agricultural machines and implements, namely, flame throwers for attachment to spraying machines designed for the extermination of locusts, and latex cups, are exempt from payment of import duty.

‖Transplanters used for agricultural purposes in transplanting seedlings and young plants, are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of.		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERIAL—*contd.*				
72 (9)	The following Dairy and Poultry Farming Appliances, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle filters and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators : also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported and that they cannot ordinarily be used for other than dairy and poultry farming purposes.*	Free ..	..	..	..
72 (10)	Knitting machines (and parts thereof) to be worked by manual labour or which require for their operation less than one-quarter of one brake-horse-power.	36 per cent. ad valorem ..	24 per cent. ad valorem.	..	24 per cent. ad valorem.
72 (11)	SEWING MACHINES (and parts thereof) to be worked by manual labour or which require for their operation less than one quarter of one-brake-horse-power—				
	(a) of British or Indian manufacture ..	24 per cent. ad valorem ..	..	..	
	(b) not of British or Indian manufacture ..	36 per cent. ad valorem ..	..	..	..
72 (12)	Bare hard drawn or annealed electrolytic copper wires and cables of all sizes solid or stranded and A. C. S. R. (aluminium conductor steel reinforced).	30 per cent. ad valorem ..	..	..	..
72 (13)	Steel belt lacings	10 per cent. ad valorem ..	..	..	..
72 (14)	Electric motors— ..	10 per cent. ad valorem ..	..	..	..
	(i) Squirrel cage induction motors 1 to 30 brake-horse-power ;				
	(ii) slip ring motors 15 to 50 brake-horse-power ;				
	(iii) fractional brake-horse-power motors : and				
	(iv) all other electric motors not covered by the above.				
72 (15)	Boot and shoe manufacturing machinery ..	10 per cent. ad valorem ..	..	..	..
72 (16)	Cinema-projecting apparatus	10 per cent. ad valorem ..	..	..	..
72 (17)	Metal working machinery other than machine tools. ..	10 per cent. ad valorem ..	..	..	..
72 (18)	Mining machinery	10 per cent. ad valorem ..	..	..	..
72 (19)	Oil-crushing and refining machinery ..	10 per cent. ad valorem ..	..	..	..

*(1) Dairy appliances, excluding transport containers and articles included in the this item, provided they are specially designed as dairy appliances and for use for milking the cow or for any subsequent process carried out in the dairy in connection with milk, butter cream or cheese and (2) component parts of such dairy appliances, provided they can be readily fitted into their proper places in the appliances for which they are imported and they cannot ordinarily be used for other than dairy purposes are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERIAL—*contd.*				
72 (20)	Petroleum and gaswell drilling equipment ..	10 per cent. ad valorem ..	..	..	..
72 (21)	Refrigerating machinery other than domestic refrigerators.	10 per cent. ad valorem ..	..	..	..
72 (22)	Sound recording apparatus for the production of cinema films.	10 per cent. ad valorem ..	..	..	..
72 (23)	Sugar manufacturing and refining machinery ..	10 per cent. ad valorem ..	..	..	..
72 (24)	Machines for the carding, spinning and washing of wool.	10 per cent. ad valorem ..	..	..	..
72 (25)	Component parts of boot and shoe manufacturing machinery, cinema projecting apparatus, metal working machinery other than machine tools, mining machinery, oil crushing and refining machinery, petroleum and gaswell drilling equipment, refrigerating machinery other than domestic refrigerators, sound-recording apparatus for the production of cinema films, sugar manufacturing and refining machinery and machines for the carding, spinning and washing of wool, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose, but excluding electric motors, belting and steel belt. facing wire heads, bobbins and pickers.	10 per cent. ad valorem ..	..	..	..
72 (26)	Typewriters	20 per cent. ad valorem ..	..	..	..
72 (27)	Component parts of typewriters	20 per cent. ad valorem ..	..	..	..
72 (28)	Office machines, all sorts, not otherwise specified, operated by manual labour or requiring for their operation less than one quarter of one brake-horse-power and component parts thereof.	20 per cent. ad valorem ..	..	..	..
72 (29)	Plough and parts thereof	Free ..	..	..	..
72 (30)	Agricultural tractors and parts thereof. ..	Free ..	..	..	..
72 (31)	Hay presses	Free ..	..	..	..
72 (32)	Milking machines	Free ..	..	..	..
72 (33)	Pickers used in textile industries	10 per cent. ad valorem ..	..	..	..
73	Electrical instruments, apparatus and appliances, not otherwise specified, excluding telegraphic and telephonic.	36 per cent. ad valorem ..	24 per cent. ad valorem.	..	24 per cent. ad valorem.
73 (1)	The following Electrical instruments, Apparatus and Appliances, namely :—	36 per cent. ad valorem ..	,,	..	,,
	Electrical Control Gear and Transmission Gear, namely, switches (excluding switch boards), fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; and regulators for use with motors designed to consume less than				

GENERAL SCHEDUL E—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate o duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI. —*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERIAL—*contd.*				
73 (1) *contd.*	187 watts; insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading-in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof but excluding electrical earthenware and porcelain otherwise specified.				
73 (2)	The following Electrical Instruments, Apparatus and Appliances, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, condensers, and bell apparatus, and switch-boards designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; also accumulators, and batteries not otherwise specified.* † ‡	30 per cent. ad valorem ..	..	..	..
73 (3)	Telegraphic Instruments and Apparatus and parts thereof imported by, or under the orders of, a Railway Administration.	18¾ per cent. ad valorem ..	..		..
73 (4)	Complete Wireless receivers	50 per cent. ad valorem ..	44 per cent. ad valorem.	..	For imports otherwise than in Customs Bond see Special Schadule items 64.
73 (5)	Electrical earthenware and porcelain, the following namely :—				
	(a) Insulators, Shackle, Sinclair, Cordeaux or Pin-type, not otherwise specified—				
	(i) fitted	25 per cent. ad valorem or Rs. 1-2 per dozen, whichever is higher plus one-fifth of the total duty.	..	..	..

*The following wireless apparatus is liable to duty at 3 per cent. *ad valorem* :—

(i) apparatus for wireless reception [excluding apparatus specially designed for the reception of broadcast wireless and apparatus of the description specified in clause (ii)] and component parts of such apparatus, when imported under cover of a certificate issued by the Minister-in-charge Telegraphs of Posts and Telegraphs to the effect that he is satisfied that the apparatus will not be used for the reception of broadcast wireless.

(ii) apparatus for wireless reception incorporated in a single unit with transmitting apparatus;

(iii) wireless transmission and component parts thereof;

Provided that nothing shall be deemed to be a component part of apparatus for wireless telegraphy or telephony for the purpose of this exemption unless it is essential for the working of such apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purposes.

†Telegraphic instruments and apparatus and parts thereof imported for supply from bond for use of a Railway Administration are liable to duty at 18¾ per cent. *ad valorem*, provided that, (i) at the time of delivering the bill-of-entry for warehousing a declaration is made thereon by the importer to the effect that the goods have been imported for supply from bond for the use of a Railway Administration; and (ii) a certificate from an Officer of the Railway Administration, duly empowered in that behalf by the Agent, is produced along with the application for clearance out of bond that the goods in question are not merely guaranteed stock, but will be definitely appropriated for the use of such Railway on clearance from bond.

‡Carbon blocks such as are ordinarily used for the manufacture of carbon brushes for electrical motors and generators are liable to duty at 18 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*contd.*				
	MACHINERY AND APPARATUS; ELECTRICAL MATERAIL—*contd.*				
73 (5) *concld.*	**Electrical earthenware and porcelain, the following, namely**—*concld.*				
	(a) **Insulators, Shackle. Sinclair, cordeaux or Pin-type, not otherwise specified**—(*concld.*)				
	(ii) **not fitted**	25 per cent. ad valorem or fourteen annas per dozen, whichever is higher plus one-fifth of the total duty.	..	..	..
	(b) **Two-way cleats**	25 per cent. ad valorem or four annas per gross of pairs, whichever is higher plus one-fifth of the total duty.	..	..	..
	(c) **Spacing insulators**	25 per cent. ad valorem or two annas per gross, whichever is higher plus one-fifth of the total duty.	..	..	..
	(d) **Ceiling roses**—				
	(i) **fitted**	25 per cent. ad valorem or ten annas per dozen, whichever is higher plus one-fifth of the total duty.	..	..	..
	(ii) **not fitted**	25 per cent. ad valorem or eight annas per dozen, whichever is higher plus one-fifth of the total duty.	..	..	
	(e) **Joint-box cut-outs**—				
	(i) **fitted**	25 per cent. ad valorem or eight annas per dozen, whichever is higher plus one-fifth of the total duty.	..	..	..
	(ii) **not fitted**	25 per cent. ad valorem or six annas per dozen, whichever is higher plus one-fifth of the total duty.	..	..	..
73 (6)	**Rubber-insulated Copper Wires and Cables, no core of which, other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.**	7½ per cent. ad valorem ..	..	..	..
73 (7)	**Dry batteries**	30 per cent. ad valorem ..	..	..	..
73 (8)	**Carbons, electric**	20 per cent. ad valorem ..	..	..	..
73 (9)	**Electro-medical apparatus**	20 per cent. ad valorem ..	..	..	..
73 (10)	**Electric valves specially designed for wireless reception instruments.**	50 per cent. ad valorem ..	44 per cent. ad valorem.	..	For imports otherwise than in Customs bond see Special Schedule item 64.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standad rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVI—*concld.*				
	MACHINERY APPARATUS ; ELECTRICAL MATERIAL—*concld.*				
73 (11)	**Component parts, amplifiers and loud-speakers of wireless reception instruments other than electric valves.**	**50 per cent. ad valorem ..**	**44 per cent. ad valorem.**	..	**For impo otherwise than in Cutom bond se Special Schedu item 64.**
73 (12)	**Combination radio-phonographs .. ..**	**54 per cent. ad valorem ..**	**48 per cent. ad valorem.**	..	**48 per cent. ad valorem.**
73 (13)	**Wireless transmission apparatus .. ..**	**30 per cent. ad valorem ..**	**20 per cent. ad valorem.**	..	**20 per cent. ad valorem.**
73 14)	**Flash lights .. .. ..**	**37½ per cent. ad valorem ..**	..	..	..
73 (15)	**Batteries for motor vehicles (including batteries which are interchangeable for automobile purposes on the one hand and radio, telephone and telegraph on the other) and plates for such batteries‡—**				
	(a) of British or Indian manufacture ..	**80 per cent. ad valorem ..**	..	..	..
	(b) not of British or Indian manufacture ..	**Preferential rate of duty actually charged for the time being for such products of United Kingdom origin plus six per cent. ad valorem.**	..	..	..
	SECTION XVII.				
	TRANSPORT MATERIAL.				
74	**Coal tubs, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel ; and component parts thereof made of iron or steel—**				
	(a) of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;* or 10 per cent ad valorem, whichever is higher plus one-fifth of the total duty**	..	..	..
	(b) not of British or Indian manufacture ..	**1½ times the excise duty leviable for the time being on steel ingots produced in India ;* plus Rs. 40 per ton ; or 20 per cent. ad valorem, whichever is higher plus one-fifth of the total duty.**	..	..	..
74 (1)	**Tramcars and component parts and accessories thereof.**	**30 per cent. ad valorem ..**	..	..	..

*The rate of excise duty until further notice, on all steel ingots preduced in India is Rs. 4 per ton.

‡Batteries, imported from India whether Indian or Foreign make are exempt from so much of the customs import duty as is in excess of 45 per cent. *ad valorem*.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVII—*contd.*				
	TRANSPORT MATERIAL—*contd.*				
(2)	Railway materials by permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and wood and fastenings thereof; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks; also cranes, water-cranes and water-tanks when imported by or under the orders of a railway administration : Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the Official Gazette, specifically include therein : Provided also that articles of machinery as defined in item No. 72 or No. 72 (3) shall not be deemed to be included hereunder.	18¾ per cent. ad valorem ..	..	..	..
(3)	Component parts of Railway Materials, as defined in item No. 74 (2), namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape of quality which would not be essential for their use for any other purpose : Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Inspector of Customs to be reasonable.	18¾ per cent. ad valorem ..	..	..	..
74 (4)	Wooden railway sleepers when imported by or under the orders of a railway administration : Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railway Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the Official Gazette, specifically include therein.	15 per cent. ad valorem ..	..	..	..
	Conveyances not otherwise specified and component parts and accessories thereof; other than batteries; also motor vans and motor lorries imported complete.	30 per cent. ad valorem ..	..	..	..
75 (1)	Motor cars including taxi cabs and articles (other than rubber tyres, tubes and batteries) adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in items Nos. 75 (2) and 75 (3) shall be dutiable at the rate of duty specified for such articles.	Preferential rate of duty actually charged at the time for such products of United Kingdom origin plus 6 per cent. ad valorem.	54 per cent. ad valorem	..	54 per cent. ad valorem
75 (2)	Motor Cycles and motor scooters and articles (other than rubber tyres, tubes and batteries) adapted for use as parts and accessories thereof except such articles as are also adapted for use as parts and accessories of motor cars.	45 per cent. ad valorem ..	36 per cent. ad valorem.	..	36 per cent ad valorem.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVII—*contd.*				
	TRANSPORT MATERIAL—*contd.*				
75 (3)	Motor omnibuses; chassis of motor omnibuses, motor vans and motor lorries; and parts of mechanically propelled vehicles and accessories not otherwise specified, excluding rubber tyres, tubes and batteries and such parts and accessories of motor vehicles included in this item as are also adapted for use as parts and accessories of motor cars.	30 per cent. ad valorem ..	21 per cent. ad valorem.	--	21 per cent. ad valorem.
75 (4)	Carriages and carts which are not mechanically propelled, not otherwise specified, and parts and accessories thereof; excluding rubber tyres and tubes.	30 per cent. ad valorem ..	--	--	--
75 (5)	CYCLES (other than motor cycles) imported entire or in sections—				
	(a) of British or Indian manufacture ..	60 per cent. ad valorem ..	--	--	--
	(b) not of British or Indian manufacture ..	70 per cent. ad valorem ..	--	--	--
75 (6)	Frames for cycles (other than motor cycles)—				
	(a) of British or Indian manufacture ..	60 per cent. ad valorem ..	--	--	--
	(b) not of British or Indian manufacture ..	70 per cent. ad valorem ..	--	--	--
75 (7)	HANDLE-BARS for cycles (other than motor cycles)—				
	(a) of British or Indian manufacture ..	60 per cent. ad valorem ..	--	--	--
	(b) not of British or Indian manufacture ..	70 per cent. ad valorem ..	--	--	--
75 (8)	All other parts and accessories of CYCLES (other than motor cycles) not otherwise specified (excluding rubber tyres and tubes)—				
	(a) of British or Indian manufacture ..	60 per cent. ad valorem ..	--	--	--
	(b) not of British or Indian manufacture ..	70 per cent. ad valorem ..	--	--	--
76	Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.*	3 per cent. ad valorem ..	--	--	--
76 (1)	Ships and other vessels† for inland and harbour navigation, including steamers, launches, boats and barges imported entire or in sections : Provided that articles of machinery as defined in item No. 72 or 72 (3) shall, when separately imported, not be deemed to be included hereunder.	18¾ per cent. ad valorem	--	--	--

*Aircraft (other than aeroplanes) suh as autogyros, airships, and the like; their parts, their engines, and parts of such engines and (2) aircraft materials, such as dope, 3 ply wood, duralumin sheets, and fabric which have been given for use as aircraft materials some special shape or quality which would not be essential for their use for any other purpose are liable to duty as 3 per cent. *ad valorem*.

† Ocean-going vessels, imported to be broken up, and (*b*) parts of vessels under repair removed for replacement are liable to duty at 18¾ per cent. *ad valorem*, provided that articles contained in any such vessel not forming part of her necessary tackle, apparel or furniture (*e.g.*, pianos, crockery, cutlery) shall be assessed to duty separately under the appropriate items of the Tariff.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XVII—*concld.*				
	TRANSPORT MATERIAL—*concld.*				
76 (2)	Light ships	Free ..	..	..	..
76 (3)	Furniture tackle and apparel, not otherwise described, for steam-sailling, rowing, and other vessels.	30 per cent. ad valorem ..	..	..	..
	SECTION XVIII.				
	SCIENTIFIC AND PRECISION INSTRUMENTS AND APPARATUS; WATCH-MAKERS' AND CLOCK MAKERS WARES; MUSICAL INSTRUMENTS.				
77	Instruments, apparatus and appliances other than electrical, all sorts not otherwise specified.	36 per cent. ad valorem ..	24 per cent. ad valorem.	..	24 per cent. ad valorem.
77 (1)	Instruments, apparatus and appliances, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	Free ..	..	..	..
77 (2)	Scientific, Philosophical and Surgical Instruments, apparatus and appliances.	30 per cent. ad valorem ..	..	..	..
77 (3)	Artificial Teeth	30 per cent. ad valorem ..	..	18 per cent. ad valorem.	18 per cent. ad valorem.
77 (4)	Optical Instruments, apparatus and appliances ..	20 per cent. ad valorem ..	..	..	..
77 (5)	Photographic instruments, apparatus and appliances.*	45 per cent. ad valorem .	33 per cent. ad valorem.	..	33 per cent. ad valorem.
78	Clocks and watches and parts thereof not otherwise specified.	75 per cent. ad valorem ..	..	..	..
78 (1)	One-day alarm clocks	50 per cent. ad valorem ..	..	..	..
79	Musical instruments and parts thereof, all sorts and reccords for talking machines.	50 per cent. ad valorem ..	..	..	..
	SECTION XIX				
	ARMS AND AMMUNITION.				
80	Save where otherwise specified, all articles which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns), all tools used for cleaning or putting together the same, all machines for making loading, cleaning or capping cartridges for arms other than rifled arms and all other sorts of ammnunition and military stores, and any articles which the Central Government, may, by notification in the Official Gazette, declare to be ammunition or military stores for the purposes of this Act. ‡	60 per cent. ad valorem ..	..	..	..

*Photo-litho films are liable to duty at 15 per cent. *ad valorem*.

‡Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at Army Schools of Instruction in India are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIX.—*contd.*				
	ARMS AND AMMUNITION—*contd.*				
80 (1)	Subject to the exemptions specified in item No. 80 (3)—Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified but excluding parts and accessories thereof.*	Rs. 18-12 each or 37½ per cent. ad valorem whichever is higher, plus 12½ per cent. ad valorem plus one-fifth of the total duty.	..	..	..
80 (2)	Subject to the exemptions specified in item No. 80 (3)—				
	(a) Barrels, whether single or double, for firearms, including gas and air guns, gas air rifles, and gas and air pistols, not otherwise specified.	Rs. 18-12 each.	..	..	..
	(b) Main springs and magazine springs for firearms, including gas guns, gas rifles and gas pistols.	Rs. 6-4 each.	..	..	..
	(c) Gun stocks and breech blocks ..	Rs. 3-12 each.	..	..	..
	(d) Revolver cylinders, for each cartridge they will carry.	Rs. 2-8 each.	..	..	..
	(e) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	Rs. 1-4 each.	..	..	..
	(f) Machines for making, loading, or closing cartridges for rifled arms.	60 per cent. ad valorem	..	..	..
	(g) Machines for capping cartridges for rifled arms.	60 per cent. ad valorem	..	..	..
80 (3)	The following Arms, Ammunitions and Military Stores :—	Free	..	..	..
	(a) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.				
	(b) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (ii) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving or, in the case of a police officer, by an Inspector General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.				

*Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at Army Schools of Instruction in India are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XIX—*contd.*				
	ARMS AND AMMUNITION—*concld.*				
80 (3) *concld.*	The following Arms, Ammunitions and Military Stores—*concld.*	Free ..	..	..	..
	(c) Swords for presentation as army or volunteer prizes.				
	(d) Arms, ammunition and military stores imported with the sanction of the Central Government for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903.				
	(e) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.*				
80 (4)	Ornamental Arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and dahs intended exclusively for domestic, agricultural and Industrial purposes.	30 per cent. ad valorem ..	..	..	..
81	Cartridge cases, filled and empty	60 per cent. ad valorem ..	..	..	..
	SECTION XX.				
	MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED.				
	Coral, prepared	30 per cent. ad valorem ..	..	..	..
82 (1)	Ivory, manufactured, not otherwire specified ..	75 per cent. ad valorem ..	..	..	..
82 (2)	Bangles and beads, not otherwise specified ..	60 per cent. ad valorem ..	..	..	For glass bangles and glass beads see Special Schedule items 15 and 26.
83	Brushes, all sorts	30 per cent. ad valorem ..	..	..	..
84	Toys, games, playing cards and requisites for games and sports (excluding fishing hooks), bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of India from the operation of all the prohibitions and direction contained in the Indian Arms Act, 1878, and bows and arrows.	75 per cent. ad valorem ..	..	..	Excluding the articles which pay duty at lower rates for which see Special Schedule item 28.
84 (1)	Fishing hooks	30 per cent. ad valorem ..	..	..	..

* 22 inch Adapters, aim teachers and aperture sights for service rifles imported by officers commanding a unit of the Army in India for the instruction of their men are also exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*contd.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		
			The United Kingdom.	A British Colonoy.	India and Indian States.
	SECTION XX—*concld.*				
	MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED—*contd.*				
85	Buttons, metal	30 per cent. ad valorem ..	..	..	..
85 (1)	Smokers' requisites* excluding Tobacco and matches. Provided that mechanical lighters as defined in the Mechanical Lighters (Excise Duty) Act, 1934, shall be liable in addition to a duty equal to the amount of the excise duty imposed by that Act, on mechanical lighters manufactured in the State.†	75 per cent. ad valorem ..	..	..	..
	SECTION XXI.				
	WORKS OF ART AND ARTICLES FOR COLLECTIONS.				
86	Prints, Engravings and Pictures (including photographs and picture post cards), not otherwise specified.‡	60 per cent. ad valorem ..	..	..	..
86 (1)	Art, works of, not otherwise specified	30 per cent. ad valorem ..	..	..	..
86 (2)	Art, the following works of :—(1) statuary and pictures intenddd to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	Free ..	..	..	..
86 (3)	Specimens, Models and Wall Diagrams illustrative of natural science, and medals and antique coins.‡	Free ..	..	..	..
86 (4)	Postage Stamps whether used or unused ..	Free ..	..	..	..

* The term smokers requisite will not include Huqqas or parts thereof which will be assessable under the head of the articles of which they are made *viz.*, parts of metal etc., to be taxed as manufactures of metals etc., parts made of wood etc., as manufactures of wood etc.

†The rate of excise duty until further notice is Rs. 3 per lighter.

‡Wall pictures and diagrams such as are ordinarily used for instructional purposes are exempt from payment of import duty.

GENERAL SCHEDULE—IMPORT TARIFF—*concld.*

Item No.	Name of article.	Standard rate of duty.	Preferential rate of duty if the article is the produce of manufacture of		
			The United Kingdom.	A British Colony.	India and Indian States.
	SECTION XXII.				
	ARTICLES NOT OTHERWISE SPECIFIED.				
87	**All other articles not otherwise specified including articles imported by post * † ‡ §**	**30 per cent. ad valorem** ..	..	..	..

*Unmanufactured mica and wreaths imported for being placed on graves are exempt from payment of import duty and stereo flong is liable to duty at 10 per cent. *ad valorem*.

† Holite and cellulose acetate sheets are exempt from so much of the duty as is in excess of the duty leviable on printing and lithographaic material.

‡Celluloid, raw, for the manufacture of dressing combs, asbestos, raw, including fibre ; Bristles for brush making including artificial or synthetic bristles, Dumnuts for the manufacture of buttons and Carbon black for the manufacture of printing ink and black paint, and Raw materials and component parts, other than glass bulbs, required for the manufacture of electric lamps, such as—

(i) Getter.
(ii) Lamp Caps.
(iii) Filament wires.
(iv) Leading-in-wires.
(v) Unmounted feet and 'E' wires.
(vi) Molybdenum wires and rods.
(vii) Glass tubings and rods.
(viii) Mandrel wires made of steel or any other suitable material.
(ix) Forming Gas.
(x) Nitrogen gas.
(xi) Rare gases like Argon, Neon and Krypton.
(xii) Bakelite capping or basing cement.
(xiii) Stamping paste and acid.
(xiv) Cap marking ink.
(xv) Phosphorus Pentoxide.
(xvi) Red Phosphorus.
(xvii) Calcium Fluoride.
(xviii) Hydrofluoric Acid.

are exempt from payment of the customs duty leviable thereon.

(NOTE.—As these articles fall under more than one tariff items, they have, for the sake of convenience, been shown together under this item.)

§Cebu Maguey when imported into any Province of India is exempt from the payment of Customs duty leviable thereon.

Tariff valuation regarding certain articles imported from Central Asia.

Serial No.	Name of articles.	Per.	Tariff valuation.	Rate of duty.
			Rs. A. P.	
1	Kalin No. 1 Kakarihai Wala	Sqare foot ..	1 2 0	
2	Do. No. 2	Do. ..	0 12 0	
3	Do. No. 3	Do ..	0 8 0	
4	Namdas	Maund ..	80 0 0	
5	Cloth, Silk	Toia ..	0 6 0	
6	Gilim, Woollen and Cotton	Maund ..	60 0 0	
7	Fabrics, Silk mixture	Do. ..	500 0 0	
8	Yarn, Silk	Seer ..	15 0 0	
9	Yarn, Woollen	Maund ..	60 0 0	
10	Kamals (blankets) woollen	Piece ..	12 0 0	
11	Suttar Pottu, small width	Do. ..	6 0 0	
12	Kham cloth	Maund ..	30 0 0	
13	Tiger skins	Piece ..	30 0 0	
14	Tagar, woollen and cotton	Maund ..	25 0 0	

SCHEDULE III—EXPORT TARIFF.

Serial No.	Name of Articles.	Per.	Tariff Valuation.	Rate of duty.
			Rs. a. p.	Rs. a. p
1	Ghee	Maund ..	..	15 0 0
2	Fruits fresh or dried excluding dry almonds and dry walnuts ..	Do. ..		12½ per cent. ad valorem.
3	Almonds dry	Do. ..	..	12½ per cent. ad valorem.
4	Potatoes	Do. ..	..	1 0 0
5	Grain and Pulse excluding rice	Do. ..	..	0 4 0
6	Oil seeds	Do. ..	..	2 0 0
7	Hides and Skins	Do. ..	..	3 8 0
8	Wool, raw, including Pashim but excluding goats hair ..	Do. ..	..	5 0 0
9	Half-wrought willow blades	Blade ..	..	0 4 0
10	Rice	Maund ..	..	5 0 0
11	Willow logs or large pieces used for manufacture of cricket oats	Do. ..	..	5 0 0
12	Dyhdrated potatoes	Do. ..	..	8 0 0
13	Dry Walnuts	Do. ..	..	25 per cent. ad valorem.
14	Almonds Karnals	Do. ..	..	12½ per cent. ad valorem.
15	Walnuts Karnals	Do. ..	..	25 per cent. ad valorem.
16	Red chillies dry	Do. ..	..	10 0 0
17	Vegetable seeds	Do. ..	..	6¼ per cent. ad valorem
18	Knives and Forks	Do. ..	..	20 per cent. ad valorem.
19	Edible Oils	Do. ..	..	10 0 0
20	Flower seeds	Do. ..	..	6¼ per cent. ad valorem.

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IMPORT TARIFF (GENERAL SCHEDULE).

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